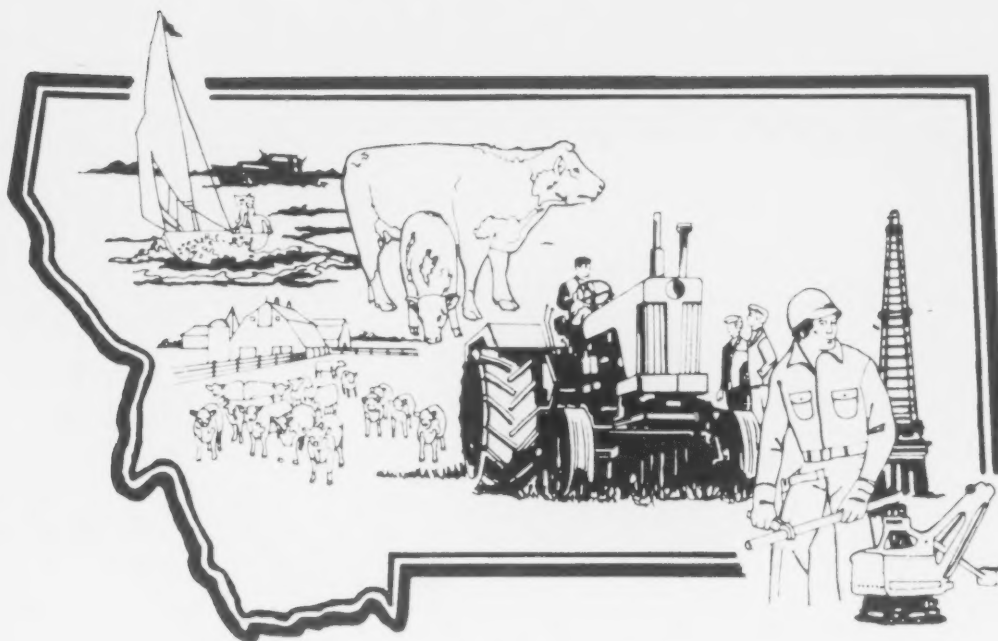


Montana Department of Revenue

1986 - 1988



Biennial Report

DEPARTMENT OF REVENUE



TED SCHWINDEN, GOVERNOR

MITCHELL BUILDING

STATE OF MONTANA

HELENA, MONTANA 59620

LETTER OF TRANSMITTAL

Governor Ted Schwinden and
Members of the Fifty-First Montana Legislature:

I am transmitting the Report of the Department of Revenue for the time period July 1, 1986 through June 30, 1988, as required in 15-1-205 MCA. We have revised several of the tables to provide you more useful information.

I hope you find the Report useful in your deliberations.

Respectfully submitted,

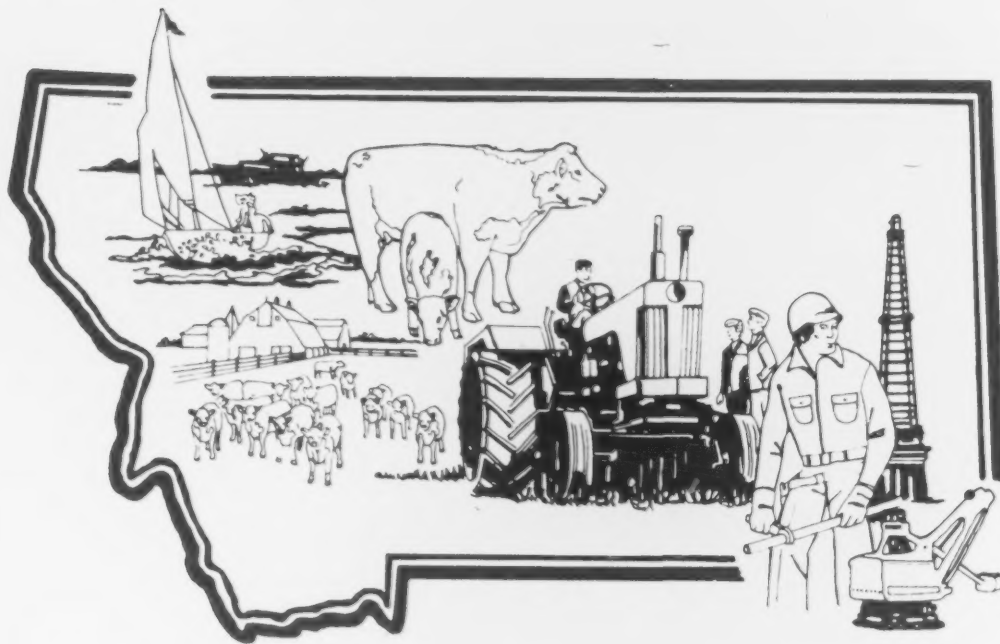
A handwritten signature in cursive script, appearing to read "John D. LaFaver".

John D. LaFaver
Director

Montana Department of Revenue

Biennial Report

for the period July 1, 1986 to June 30, 1988

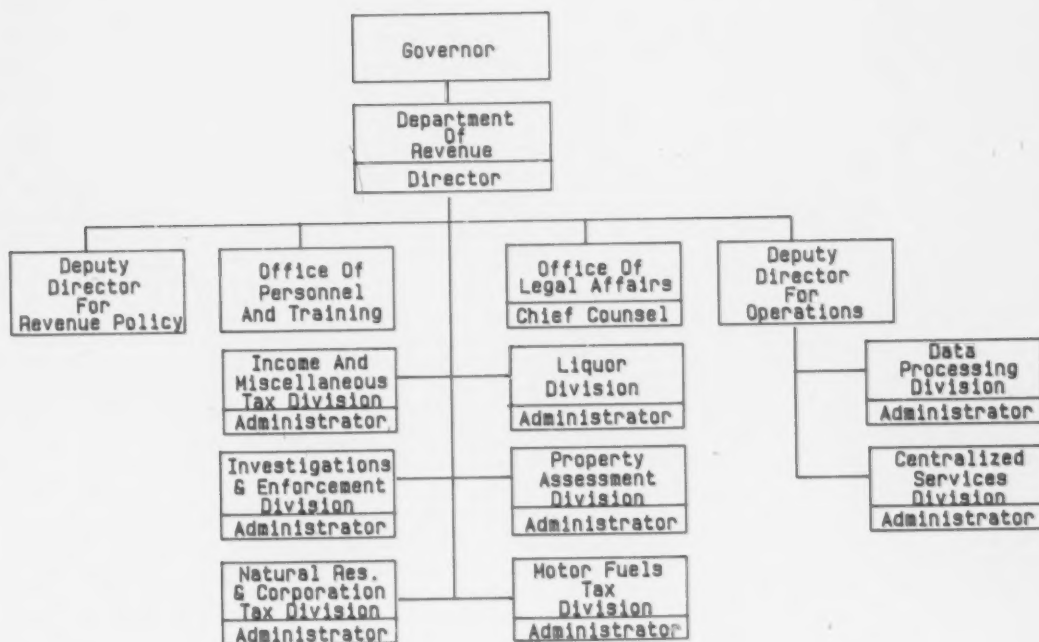


Prepared by the Montana Department of Revenue,
Mitchell Building, Helena, MT 59620 (406) 444-2981

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STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The **Director's Office (444-2460)** advises the Governor on all matters affecting the agency, recommends changes to Montana tax laws and policies, provides policy direction to all Department Divisions, and develops and presents the Department's biennial budget.

The **Office of Legal Affairs (444-2852)** is responsible for providing complete legal services to the Director's Office, all divisions of the Department of Revenue and other areas where the Department of Revenue has an interest.

The **Office of Personnel and Training (444-2866)** is responsible for administration of the classification and pay plans, development and interpretation of personnel policies and procedures, recruitment and selection activities, training and staff development, labor negotiations and collective bargaining, grievance and appeal resolution, employee assistance, Equal Employment Opportunity (EEO) and Affirmative Action for the Department.

OPERATING DIVISIONS

The Department of Revenue consists of six operating divisions which have administrative responsibility for tax laws.

The **Income and Miscellaneous Tax Division (444-2837)** administers state income tax law and over a dozen other taxes. The division has active audit, compliance and collections programs and is responsible for operating the tax withholding system. The division is responsible for:

- Accommodations Tax
- Abandoned Property
- Camper Decal
- Cigarette Tax
- Cigarette Wholesaler and Retailer License
- Consumer Counsel Tax
- Contractor's Gross Receipts Tax
- Department of Public Service Regulation Tax
- Drug Tax
- Escheated Estates
- Emergency 911 Phone Service Regulation Tax
- Express Company License Tax
- Freight Line Company License Tax
- Inheritance Tax
- Individual Income Tax
- Minimum Cigarette Price Law
- National Housing Tax
- Rural Electric and Telephone Cooperative License Tax
- Sleeping Car Company Tax
- Store License Tax
- Telephone Company License Tax
- Tobacco Products Tax
- Tramway Gross Receipts Tax
- Withholding Tax

The **Investigations and Enforcement Division (444-2846)** is responsible for investigation and enforcement of:

- Child Support Obligations
- State Liquor Codes
- Video Gaming Statutes and Regulations
- Welfare and Medicaid Fraud Statutes

The **Liquor Division (444-2540)** administers the laws governing the sale, taxation and licensing of distilled spirits, wine and beer. It also supervises the operation of the State Liquor Stores and Agencies.

The **Motor Fuels Tax Division (444-3474)** is responsible for licensing and administers taxes on:

- Gasoline
- Diesel Fuel
- Gasohol
- Aviation Fuel

The **Natural Resource and Corporation Tax Division (444-2441)** administering the corporation license tax and taxes applied to natural resources and solid minerals. Taxes include:

- Corporation License Tax
- Corporation Income Tax
- Coal Mines Gross Proceeds Tax
- Coal Severance Tax
- Coal Retailers License Tax
- Cement and Gypsum Producers License Tax
- Electrical Energy Producers License Tax
- Federal and State Royalties
- Metalliferous Mines License Tax
- Metal Mines Gross Proceeds Tax
- Micaceous Minerals Mines License Tax
- Mines Net Proceeds Tax
- Oil and Natural Gas Severance Tax
- Oil and Gas Net Proceeds Tax
- Resource Indemnity Trust Tax

The **Property Assessment Division (443-0811)** is responsible for valuing all taxable property in the state. The program is charged with assuring uniformity among the various counties and with determining the value of taxable property which crosses county lines.

SUPPORT DIVISIONS

Two additional support divisions perform a variety of internal functions within the Department.

The **Centralized Services Division (444-3438)** provides many support services for the Department. These include central mail processing, cashiering, accounting, payroll and internal management review. The division also administers the collection of bad debts for all state agencies.

The **Data Processing Division (444-3149)** provides data processing and word processing services for the Department. The division also administers the research program which compiles information, analyzes data using statistical methods, forecasts revenues from tax sources, provides responses for taxpayer questions and publishes major Department reports.

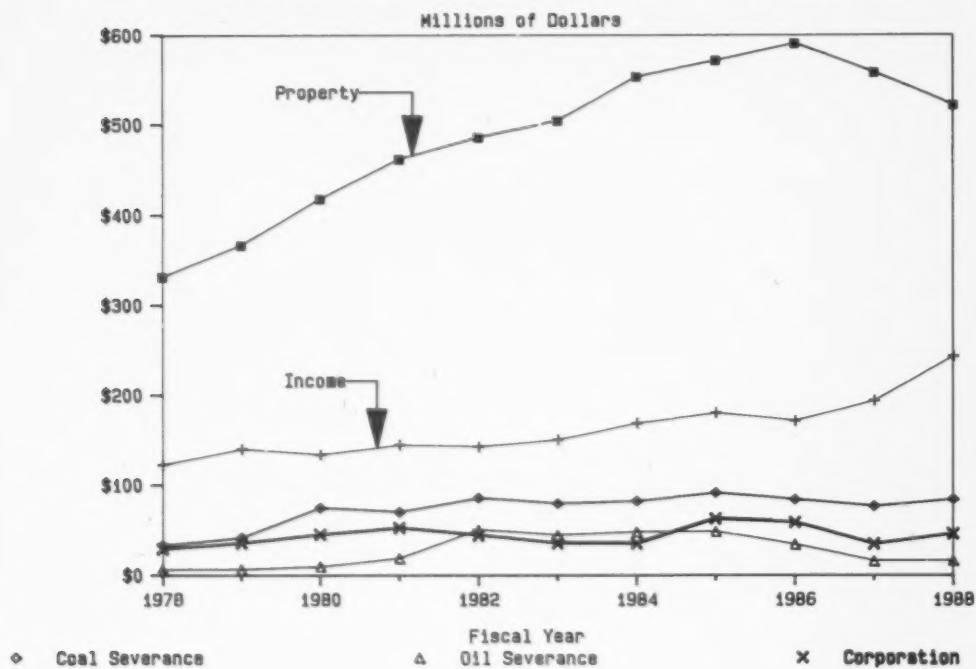
DEPARTMENT OF REVENUE COLLECTIONS — 1984-1988 (Fiscal Years)*

	1984	1985	1986	1987	1988
Abandoned Property	\$ 178,639	\$ 402,417	\$ 490,341	\$ 494,857	\$ 769,008
Accommodations Tax	0	0	0	0	3,372,658
Aviation Fuel Tax	347,762	324,051	320,791	315,058	327,252
Bad Debt Collections	225,590	280,723	338,824	457,613	619,891
Camper Decal Fee	8,802	8,384	7,787	7,615	7,042
Cement & Gypsum Taxes & Licenses	117,213	110,842	115,057	107,519	126,650
Cigarette Tax	11,929,453	12,984,626	12,469,883	11,895,275	11,278,326
Cigarette Wholesalers & Resale License	16,000	15,650	15,035	14,975	13,325
Coal Severance Tax	82,823,410	91,748,856	84,217,213	76,546,593	84,638,312
Consumer Counsel Tax	691,166	761,809	811,769	444,816	407,471
Contractor's Gross Receipts Tax (Net)	1,152,868	1,935,117	1,916,303	1,094,458	488,446
Corporation License Tax	35,396,240	62,670,886	58,584,784	34,567,815	46,200,103
Dangerous Drug Tax	0	0	0	0	46,768
Diesel Fuel Tax	17,793,066	19,278,727	18,576,576	17,541,396	21,185,520
Electrical Energy Producers' License Tax	2,413,172	2,361,855	2,530,403	2,991,861	3,311,082
Escheated Estates (Net)	75,754	(180,973)	14,581	27,828	0
Freight Line Company Tax	1,334,111	1,379,417	1,195,066	1,212,219	1,229,618
Gasoline License Tax	61,088,589	61,880,197	60,481,888	67,631,602	80,889,296
Income Tax Withheld	138,653,474	146,079,227	146,892,504	161,470,648	192,208,969
Income Tax All Other	31,692,870	34,977,930	25,323,759	33,204,845	51,559,752
Income Tax Contribution Checkoffs	36,626	38,535	50,257	64,517	51,062
Inheritance Tax (Net)	5,960,471	7,656,622	8,364,764	7,212,092	8,745,457
Metalliferous Mines License Tax	2,630,135	1,977,324	1,479,993	1,756,121	4,248,913
Micaceous Mineral Mines License Tax	8,941	8,492	8,001	5,269	7,689
Natural Gas Severance Tax	2,797,996	2,945,778	2,890,666	2,492,465	1,491,523
Net Proceeds Penalties	7,975	8,906	5,875	6,325	38,750
Oil Severance Tax	49,029,017	48,789,984	34,728,749	16,143,592	16,484,059
Resource Indemnity Trust Tax	6,716,089	4,449,324	5,992,267	3,821,977	4,979,333
Rural Electric & Telephone Co-op Tax	13,030	11,210	12,057	12,589	10,597
Store License Tax	285,916	284,726	286,823	276,937	270,026
Telephone License Tax	2,521,905	2,931,732	3,243,935	3,546,256	3,450,499
Tobacco Products Tax	692,897	650,793	669,932	720,332	773,440
Other**	19,867	19,943	16,552	17,535	26,940
Totals	\$ 456,659,044	\$ 506,793,110	\$ 472,052,435	\$ 446,103,000	\$ 539,257,777

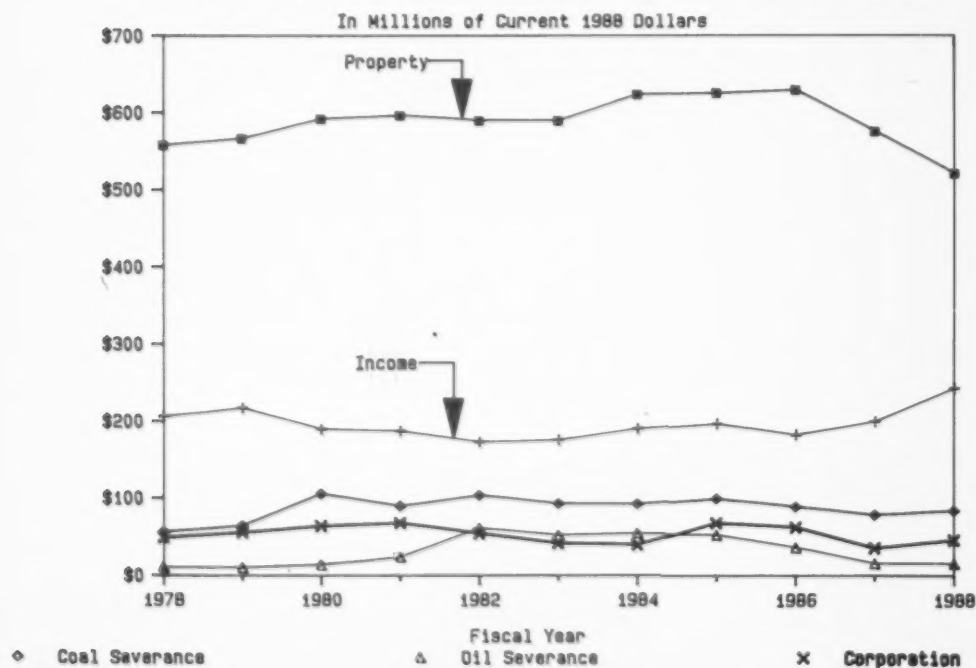
* Source SBAS Report 635

** Includes Coal Dealers' License, Gasoline Dealers' Refund Permits, National Housing Tax, and Tramway Tax

REVENUE COLLECTIONS BY TOP FIVE SOURCES

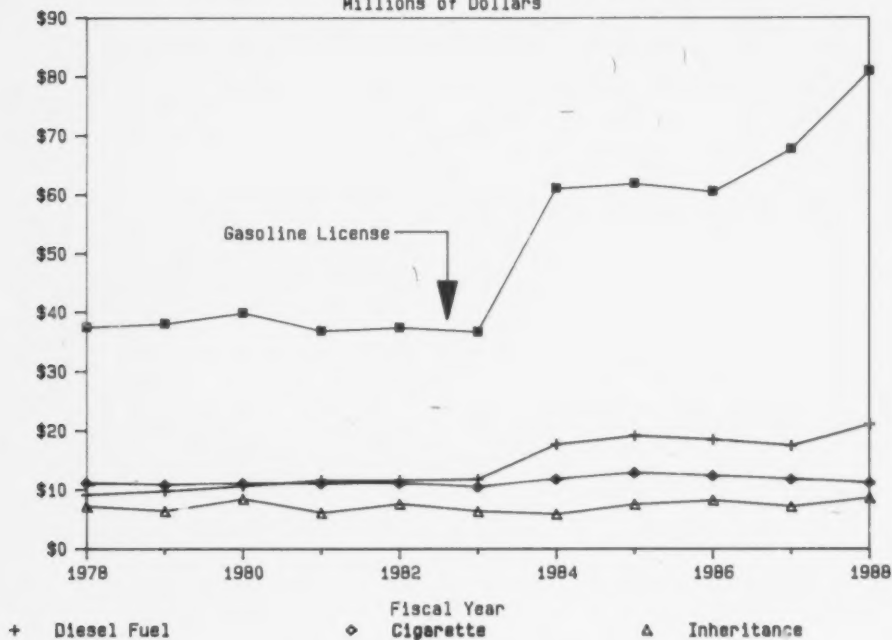


REVENUE COLLECTIONS BY TOP FIVE SOURCES



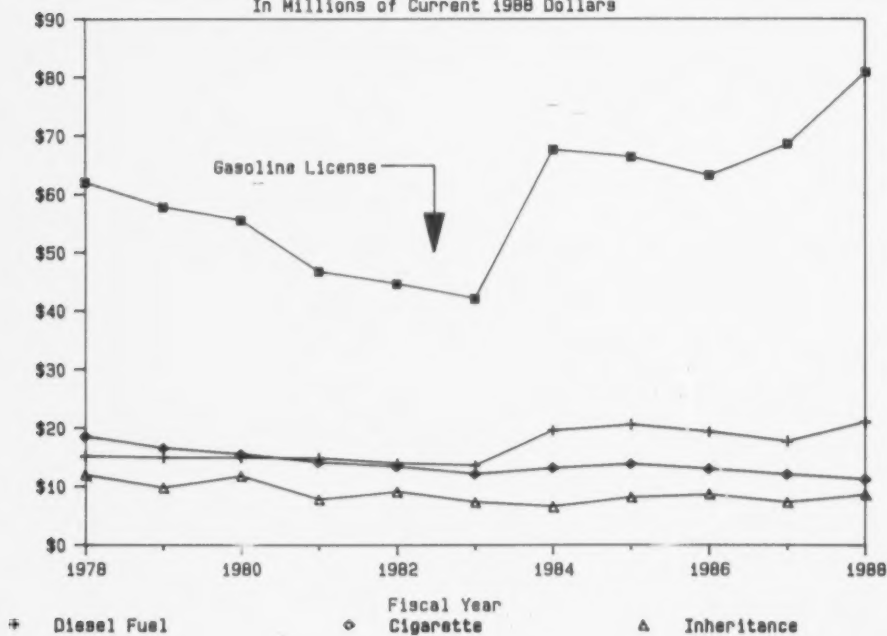
COLLECTIONS BY OTHER MAJOR SOURCES

Millions of Dollars



COLLECTIONS BY OTHER MAJOR SOURCES

In Millions of Current 1988 Dollars



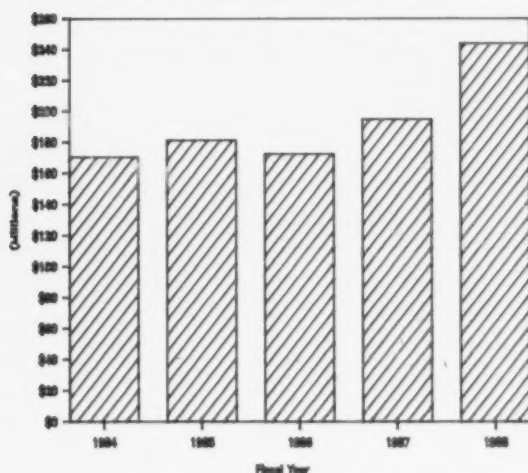
II. INCOME TAX

Individual income tax is collected at rates ranging from 2% to 11% of Montana taxable income. In addition, a 10% surtax was in effect for tax years 1987 and 1988. The income tax is Montana's largest tax source. It is distributed 58.2% to the state General Fund, 31.8% to the School Foundation Program, and 10% to the Sinking Fund for retirement of state bonds.

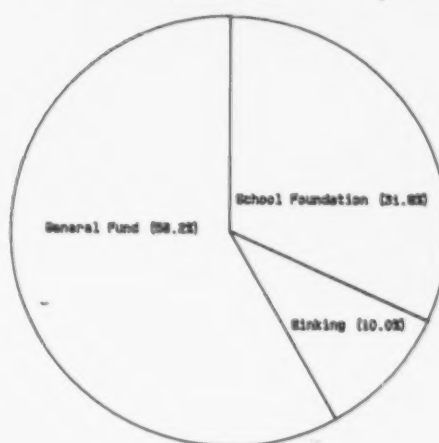
In many cases, employers who withhold wages for Federal tax purposes must withhold for Montana income tax. For calendar year 1986, wages were withheld on 274,292 returns.

Individuals, except farmers or ranchers, must make **declarations of estimated tax** for net income (from sources other than wages, salaries, bonuses, or other payments received for work) expected to equal or exceed income from wages, salaries, bonuses or other payments received for work. In calendar year 1986, 7,660 returns included estimates of tax payments.

Individual Income Tax Collections



Distribution of Income Tax Collections
Fiscal Year 1988



Since 1981, Montana's income tax has been **indexed** to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. The effect of indexing on the income tax paid by an "average" individual and family is shown below.

FAMILY OF 4*

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1986	\$ 33,270	\$ 1,120	\$ 1,359
1987	34,480	1,159	1,444

INDIVIDUAL***

Tax Year	Gross Income**	Indexation	Indexation
1986	\$ 15,970	\$ 627	\$ 784
1987	16,550	649	833

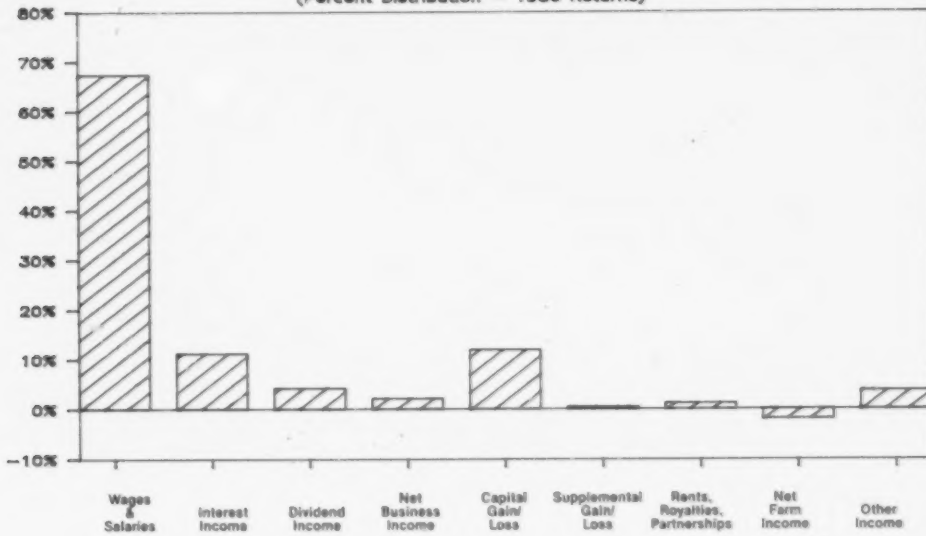
* Deductions assumed to be 30% of gross income.

** Gross income is assumed to grow at same rate as CPI.

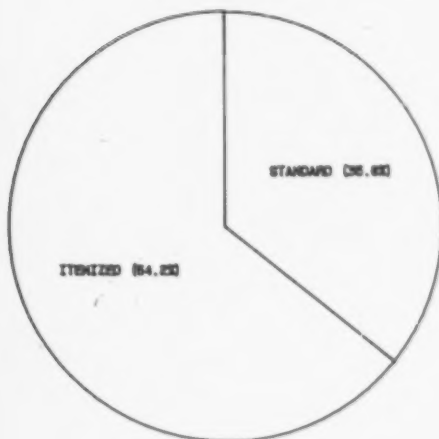
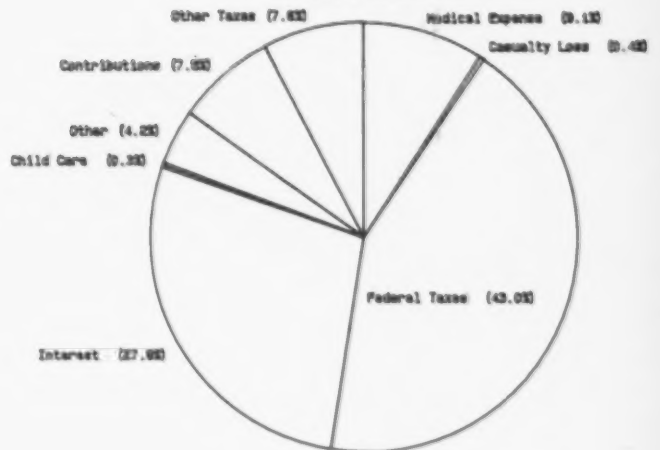
*** Claiming standard deduction.

Components of Reported Income

(Percent Distribution - 1986 Returns)

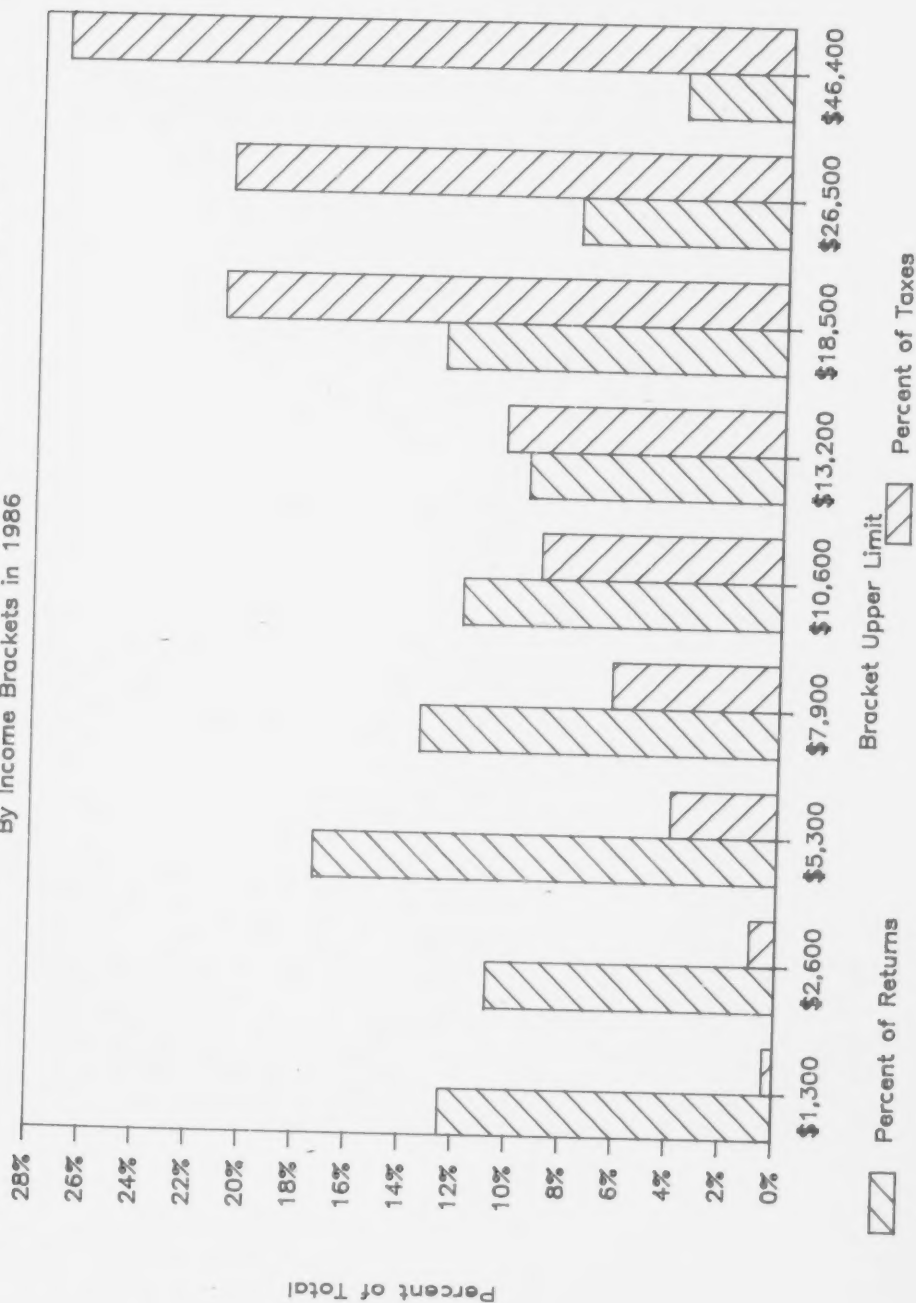


Deductions Claimed on 1986 Returns

Taxpayers by Type of Deduction
Fiscal Year 1986Type of Deductions Claimed
On Itemized Returns

Percentage of Returns and Tax Paid

By Income Brackets in 1986



Montana Individual Income Tax Returns for 1986 (Summary of Returns Received and Processed as of February 11, 1988)

Montana Taxable Income Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< 0	60,595	176,510	28,348	270,388,017	32,247	7,938,715	247,855,076-	16,091,595	0
0 - 999	32,206	45,418	12,465	34,372,231	19,741	8,997,788	107,959,038	107,959,038	322,944
1,000 - 1,999	30,159	44,517	13,281	38,030,906	16,878	12,315,708	142,796,059	142,796,059	970,744
2,000 - 2,999	26,318	41,079	12,718	39,993,864	13,600	13,653,961	162,740,590	162,740,590	1,641,041
3,000 - 3,999	22,722	36,806	11,700	39,749,663	11,022	14,064,796	172,074,273	172,074,273	2,282,588
4,000 - 4,999	20,646	34,731	11,558	43,733,860	9,088	14,014,888	187,414,668	187,414,668	2,908,574
5,000 - 5,999	19,347	33,232	11,498	47,081,704	8,889	14,101,519	202,540,702	202,540,702	3,537,379
6,000 - 6,999	17,659	31,281	10,996	49,294,107	6,663	13,589,514	210,660,874	210,660,874	4,108,613
7,000 - 7,999	16,542	30,306	11,404	55,222,505	5,138	11,386,640	222,816,794	222,816,794	4,684,613
8,000 - 8,999	15,445	28,762	11,153	57,903,106	4,292	10,022,388	229,631,642	229,631,642	5,234,399
9,000 - 9,999	14,788	27,791	11,276	60,710,596	3,512	8,582,262	239,176,622	239,176,622	5,899,190
10,000 - 10,999	14,192	27,180	11,248	64,694,077	2,944	7,627,824	249,967,276	249,967,276	6,514,387
11,000 - 11,999	12,877	24,885	10,578	65,183,126	2,299	6,301,155	245,840,181	245,840,181	6,792,462
12,000 - 12,999	11,784	23,557	10,022	65,669,534	1,762	5,042,863	242,953,299	242,953,299	7,046,669
13,000 - 13,999	10,890	22,246	9,538	67,552,517	1,352	4,034,214	241,959,379	241,959,379	7,292,672
14,000 - 14,999	9,289	19,274	8,284	62,485,481	1,005	3,000,270	220,557,673	220,557,673	6,972,965
15,000 - 15,999	8,412	18,209	7,613	60,300,374	799	2,427,800	212,287,560	212,287,560	6,981,174
16,000 - 16,999	7,519	16,656	6,868	57,262,356	651	1,954,180	200,796,338	200,796,338	6,839,299
17,000 - 17,999	6,612	14,895	6,078	53,671,257	534	1,611,900	186,724,746	186,724,746	6,548,027
18,000 - 18,999	5,965	13,803	5,573	51,431,312	392	1,195,990	177,542,718	177,542,718	6,390,650
19,000 - 19,999	5,030	11,740	4,686	45,961,929	344	1,042,760	157,485,168	157,485,168	5,836,128
20,000 - 20,999	4,391	10,448	4,150	42,034,676	241	750,230	143,817,728	143,817,728	5,488,742
21,000 - 21,999	3,621	8,598	3,411	36,560,700	210	626,850	124,093,431	124,093,431	4,850,879
22,000 - 22,999	3,088	7,482	2,921	32,808,668	167	477,600	110,654,383	110,654,383	4,415,262
23,000 - 23,999	2,629	6,478	2,490	28,722,078	139	417,900	97,752,226	97,752,226	3,995,883
24,000 - 24,999	2,196	5,548	2,110	25,861,189	86	250,740	85,749,521	85,749,521	3,533,981
25,000 - 25,999	1,894	4,686	1,809	22,806,817	85	232,830	76,283,429	76,283,429	3,220,324
26,000 - 26,999	1,676	4,163	1,616	21,162,725	60	169,150	70,130,208	70,130,208	3,001,480
27,000 - 27,999	1,385	3,531	1,318	18,113,098	67	189,050	60,104,462	60,104,462	2,616,689
28,000 - 28,999	1,159	2,887	1,111	16,135,024	48	143,280	52,343,703	52,343,703	2,304,971
29,000 - 29,999	946	2,391	907	13,240,876	39	121,390	43,780,940	43,780,940	2,788,107
30,000 - 30,999	812	2,082	778	12,302,918	34	99,500	39,358,579	39,358,579	2,475,561
31,000 - 31,999	748	1,836	703	11,613,555	45	125,370	37,231,570	37,231,570	1,712,302
32,000 - 32,999	647	1,629	617	10,295,868	30	87,560	33,121,818	33,121,818	1,545,529
33,000 - 33,999	560	1,401	532	9,373,549	28	79,600	29,690,341	29,690,341	1,394,135
34,000 - 34,999	526	1,323	508	9,172,452	17	57,710	28,774,519	28,774,519	1,842,704
35,000 - 35,999	429	1,078	405	7,608,840	24	77,610	24,054,379	24,054,379	1,362,467
36,000 - 36,999	411	1,024	391	7,638,604	20	53,730	23,775,609	23,775,609	1,154,090
37,000 - 37,999	359	949	331	7,886,141	28	71,640	22,416,099	22,416,099	1,146,769
38,000 - 38,999	302	736	292	6,225,652	10	27,860	18,661,633	18,661,633	1,037,044
39,000 - 39,999	261	691	247	5,279,950	14	43,780	16,368,275	16,368,275	903,415
40,000 - 40,999	1,833	4,543	1,756	4,424,257	77	206,960	130,885,587	130,885,587	807,071
41,000 - 41,999	859	2,182	822	25,646,472	37	105,470	74,869,466	74,869,466	6,596,730
42,000 - 42,999	448	1,214	429	17,596,716	19	55,720	47,939,135	47,939,135	4,012,044
43,000 - 43,999	277	711	269	12,677,667	8	23,880	34,249,200	34,249,200	2,597,463
44,000 - 44,999	201	503	197	10,567,923	4	11,940	28,113,119	28,113,119	2,900,488
45,000 - 45,999	137	332	128	6,738,646	9	19,900	20,084,436	20,084,436	2,794,408
46,000 - 46,999	78	199	75	4,742,208	3	7,960	13,156,440	13,156,440	1,920,914
47,000 - 47,999	57	145	53	3,445,874	4	11,940	10,145,445	10,145,445	1,604,173
48,000 - 48,999	291	790	290	48,148,258	1	1,990	120,009,398	120,009,398	798,205
TOTALS	401,218	802,458	257,551	1,849,344,923	143,667	167,456,275	5,383,685,603	3,229,073,476	71,021,934
									173,895,219

* Filing separately on the same return counts as two returns

Montana Individual Income Tax Returns for 1987 (Summary of Returns Received and Processed as of December 6, 1988)

Montana Taxable Income Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< OR = 0	59,084	175,914	24,728	217,265,021	34,356	8,878,163	218,076,174	0	0
1,000 - 1,999	31,507	42,177	10,606	27,443,513	20,901	9,671,749	99,531,114	15,645,953	346,762
2,000 - 2,999	29,087	41,062	11,438	30,754,192	17,649	12,996,122	132,463,561	43,207,556	1,006,228
3,000 - 3,999	25,363	38,004	10,912	31,800,527	14,451	14,672,066	151,530,999	63,089,721	1,704,934
4,000 - 4,999	22,068	34,804	10,222	33,218,495	11,846	15,325,740	163,881,328	77,004,634	2,394,022
5,000 - 5,999	20,077	32,844	9,893	35,612,746	10,184	15,896,181	177,835,291	90,164,139	3,062,832
6,000 - 6,999	18,770	31,309	9,632	36,624,763	9,138	16,621,454	190,675,536	103,013,828	3,711,535
7,000 - 7,999	16,993	29,318	9,231	38,650,448	7,762	16,054,271	197,252,415	110,333,173	4,275,330
8,000 - 8,999	15,545	27,496	9,372	41,168,146	6,173	13,939,735	201,822,281	116,500,238	4,767,282
9,000 - 9,999	14,819	26,858	9,503	45,005,504	5,316	12,602,049	213,053,409	125,923,077	5,413,621
10,000 - 10,999	13,970	25,954	9,378	46,663,382	4,592	11,446,241	219,293,403	132,666,016	6,021,500
11,000 - 11,999	13,605	25,729	9,679	50,396,437	3,926	10,218,363	231,802,924	142,918,212	6,769,475
12,000 - 12,999	12,588	24,105	9,216	51,895,202	3,372	9,298,637	232,381,131	144,698,665	7,154,627
13,000 - 13,999	11,784	22,659	8,951	52,066,838	2,833	8,097,815	232,255,628	147,186,689	7,600,791
14,000 - 14,999	11,108	21,770	8,819	53,709,986	2,289	6,804,132	234,300,428	149,862,476	8,026,069
15,000 - 15,999	10,700	19,340	7,961	51,694,635	1,739	5,277,319	218,813,057	140,583,097	7,836,999
16,000 - 16,999	9,700	18,334	7,600	51,320,079	1,408	4,329,905	215,358,555	139,549,289	8,069,600
17,000 - 17,999	8,146	16,990	6,981	50,046,699	1,165	3,619,420	206,624,596	134,297,120	8,010,353
18,000 - 18,999	7,234	15,257	6,298	47,034,378	936	2,958,160	193,550,253	126,585,025	7,757,951
19,000 - 19,999	6,604	14,133	5,826	45,721,254	778	2,432,860	185,770,261	122,083,597	7,656,252
20,000 - 20,999	5,830	12,995	5,236	43,948,579	594	1,903,440	173,696,654	113,556,482	7,287,053
21,000 - 21,999	5,090	11,532	4,612	40,308,935	478	1,493,500	158,739,767	104,264,705	6,867,944
22,000 - 22,999	4,507	10,375	4,091	37,147,952	416	1,306,040	146,702,429	96,842,845	6,528,726
23,000 - 23,999	3,848	8,905	3,522	33,404,421	326	1,009,400	130,722,546	86,516,976	5,953,803
24,000 - 24,999	3,376	7,966	3,104	30,212,083	272	877,560	119,144,123	79,298,271	5,559,432
25,000 - 25,999	2,892	6,829	2,683	27,651,041	209	659,200	106,655,317	70,838,973	5,050,431
26,000 - 26,999	2,651	6,396	2,460	25,463,200	191	560,320	100,667,027	67,609,348	4,894,223
27,000 - 27,999	2,250	5,545	2,106	23,172,234	144	428,480	89,305,594	59,606,612	4,374,086
28,000 - 28,999	2,041	5,002	1,905	22,081,215	136	389,340	84,065,232	56,096,074	4,171,060
29,000 - 29,999	1,698	4,220	1,583	18,286,522	115	335,780	71,642,059	48,374,897	3,655,327
30,000 - 30,999	1,493	3,750	1,402	17,325,663	91	269,860	65,739,035	44,019,194	3,377,362
31,000 - 31,999	1,254	3,226	1,181	15,057,279	73	222,480	57,066,212	38,238,700	2,975,990
32,000 - 32,999	1,120	2,799	1,056	13,957,177	64	177,160	52,502,392	35,287,934	2,782,860
33,000 - 33,999	987	2,483	916	12,823,942	71	210,120	47,836,888	32,071,042	2,559,473
34,000 - 34,999	860	2,119	798	11,280,144	62	175,100	42,582,977	28,799,583	2,324,211
35,000 - 35,999	704	1,691	661	9,946,468	43	113,300	36,186,185	24,268,044	1,978,797
36,000 - 36,999	668	1,669	615	9,970,243	53	130,380	35,660,934	23,705,401	1,952,211
37,000 - 37,999	567	1,432	530	8,095,545	37	115,360	30,474,507	20,688,237	1,719,409
38,000 - 38,999	528	1,262	482	7,652,301	46	123,600	28,964,929	19,799,156	1,659,886
39,000 - 39,999	461	1,166	439	7,354,706	22	61,800	26,442,520	17,743,986	1,499,565
40,000 - 40,999	425	1,017	389	6,763,512	36	100,940	24,766,506	16,784,102	1,429,290
41,000 - 41,999	2,548	6,321	2,369	46,232,901	179	545,900	166,496,359	112,767,208	9,907,831
42,000 - 42,999	1,193	3,012	1,133	29,651,872	60	162,740	98,090,723	64,962,724	6,058,785
43,000 - 43,999	656	1,690	629	20,523,101	27	86,520	64,722,740	42,254,328	4,122,048
44,000 - 44,999	420	1,076	396	13,557,978	24	61,800	46,206,929	31,407,027	3,165,943
45,000 - 45,999	325	852	309	12,004,815	16	43,260	40,580,374	27,593,559	2,847,980
46,000 - 46,999	237	635	226	10,240,960	11	26,780	33,421,223	22,455,027	2,359,133
47,000 - 47,999	164	419	159	7,706,252	5	10,300	25,346,666	17,169,236	1,829,797
48,000 - 48,999	113	297	109	6,501,556	4	12,360	19,836,371	12,996,371	1,401,908
49,000 - 49,999	60	1,592	587	65,170,184	14	41,200	232,810,904	165,848,991	19,160,070
TOTALS	406,567	802,330	241,934	1,671,585,026	164,633	212,814,402	5,836,996,008	3,707,177,538	231,040,797

* Filings separately on the same return counts as two returns

INCOME TAX CREDITS

Taxpayers in Montana are allowed income tax credits for energy conservation, nonfossil energy, and investment in certain business related equipment. In 1983, the Investment Tax Credit was reduced from 30% to 5% of the allowable federal credit, but not to exceed \$500 for individuals and small businesses (10 shareholders or fewer). The Federal Tax Reform Act of 1986 repealed the investment credit. The Energy Conservation Credit is allowed for the portion of a capital investment used to conserve energy in a building. A Nonfossil Energy Credit may be claimed for part of a taxpayer's expense installing in a taxpayer's residence, an energy system that uses a nonfossil form of energy generation. The number of taxpayers claiming each credit and the average amount of the credit for each 1986 taxable income bracket are shown below.

Calendar Year 1986

Taxable Income Bracket	Energy Conservation		Nonfossil Energy		Investment	
	No.	Average Credit	No.	Average Credit	No.	Average Credit
\$0 ... \$1,300	160	\$ 60.69	34	\$ 78.79	336	\$ 182.59
\$1,300 ... \$2,600	104	34.52	31	65.32	340	38.47
\$2,600 ... \$5,300	230	44.79	50	78.14	624	79.32
\$5,300 ... \$7,900	264	51.14	63	93.71	486	133.84
\$7,900 ... \$10,600	347	45.81	89	91.72	393	193.43
\$10,600 ... \$13,200	289	44.53	77	106.26	268	232.12
\$13,200 ... \$18,500	558	49.51	129	110.27	381	273.05
\$18,500 ... \$26,500	353	50.03	93	110.12	311	401.81
\$26,500 ... \$46,400	120	58.26	41	113.29	307	506.46
\$46,400	25	60.60	6	153.33	203	677.09
Total	2,450	\$ 119,661	613	\$ 60,891	3,649	\$ 849,127

Montana taxpayers, 65 years old or over, may **exclude interest earnings** of \$800 per year (\$1,600 for joint returns) from taxation. The first \$3,600 in **retirement benefits** from various government pension plans and from private pension plans are also excluded from taxation.

Taxpayers, 62 years old or over, may claim a tax credit for a portion of the property tax or rent paid on their principal dwellings. The amount of credit varies according to income level and was limited to \$150 for taxable years 1981 and 1982. The 1983 legislature increased the maximum credit to \$400. On calendar year 1986 returns, the total credit claimed amounted to \$2,989,697.

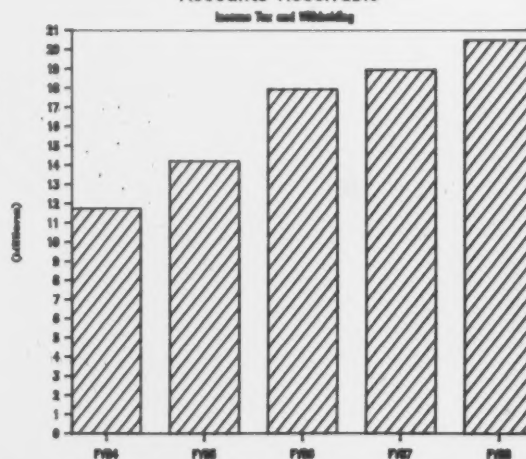
ACCOUNTS RECEIVABLE

Since 1984 the amount of money owed the state from delinquent withholding and income tax has nearly doubled. Of the withholding deficiency, 60% is attributable to corporations. For comparison purposes, the 10% income tax surcharge is expected to generate approximately \$24,000,000.

Accounts Receivable Income Tax and Withholding

FY 84	FY 85	FY 86	FY 87	FY 88
\$11,741,348	\$14,181,167	\$17,918,440	\$18,932,706	\$20,456,755

Accounts Receivable



III. NONRENEWABLE NATURAL RESOURCE TAXATION**A. SEVERANCE AND LICENSE TAXES****Resource Indemnity Tax**

All producers of nonrenewable resources are required to pay a resource indemnity tax of \$25 per year plus 0.5% of the gross value in excess of \$5,000 of the resource produced. The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment.

RESOURCE INDEMNITY TAX COLLECTED BY MINERAL

	FY87	FY88
Coal	\$ 1,090,324	\$ 1,224,129
Oil	1,859,932	2,033,646
Natural Gas	538,251	484,357
Metals	170,345	745,412
Other	163,480	214,263
Total	\$ 3,822,332	\$ 4,701,807

RESOURCE INDEMNITY TRUST, PRINCIPAL, AND INTEREST

Principal of the trust as of:

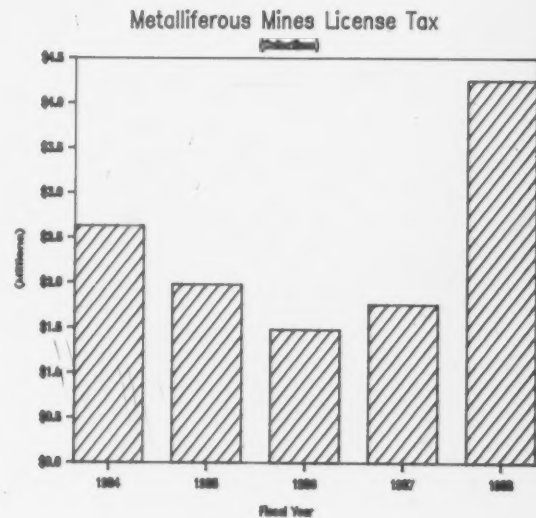
June 30, 1987	\$ 56,861,627
June 30, 1988	61,750,962

Interest earned on the trust:

FY87	\$ 7,208,545
FY88	6,677,321

Metalliferous Mines License Tax

Mining operations in which metal or gems are extracted are subject to a severance tax which is based on the gross value of the product. The following rates became effective on July 1, 1985.

**Gross Value**

First \$250,000

More than \$250,000 but
not more than \$500,000More than \$500,000 but
not more than \$1,000,000

More than \$1,000,000

Tax Rate (% of Gross Value)

0 %

.5% of the increment over \$ 250,000

1 % of the increment over \$ 500,000

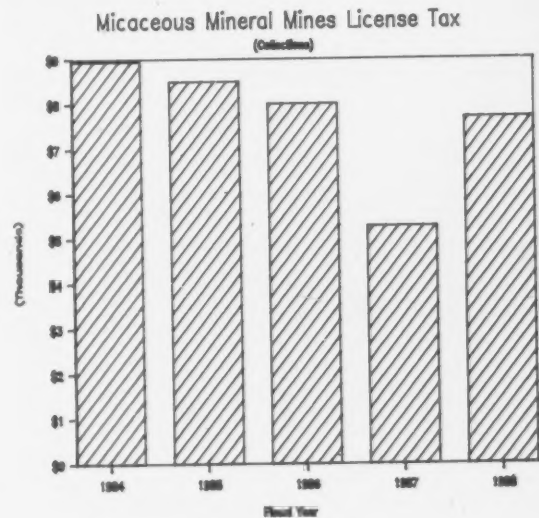
1.5% of the increment over \$1,000,000

Of the taxes collected, 67% are deposited in the General Fund and 33% in the Hard-Rock Mining Impact Account for assisting local government units affected by mining.

	FY 84	FY 85	FY 86	FY 87	FY 88
Number of producers	23	15	16	20	22
Gross value of taxable production	\$ 172,820,143	\$ 172,865,513	\$ 102,964,325	\$ 112,841,668	\$ 260,686,393
Total tax paid	\$ 2,630,135	\$ 1,977,324	\$ 1,479,993	\$ 1,756,121	\$ 4,248,913

Micaceous Mineral Mines License Tax

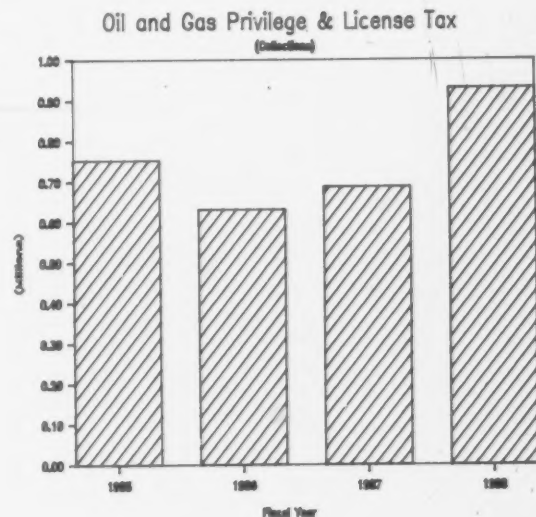
Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals or hydrous silicate pay 5¢ per ton of mineral extracted. The tax collections are deposited in the General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of Mines	2	1	1	1	1
Tons Produced	178,819	169,845	160,015	133,712	114,151
Tax Paid	\$ 8,948	\$ 8,492	\$ 8,001	\$ 5,269	\$ 7,689

**Oil and Gas Producers
Privilege and License Tax**

Oil and gas producers pay a quarterly tax not over $\frac{2}{10}$ of 1% of the market value of all oil or natural gas produced, stored or marketed within the state. The tax collections fund the operations of the board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is $\frac{2}{10}$ of 1%.



	FY 85	FY 86	FY 87	FY 88
Tax collected on oil	\$ 659,179	\$ 540,880	\$ 539,715	\$ 778,719
Tax collected on natural gas	90,736	88,407	145,605	148,942
Penalties	<u>2,993</u>	<u>1,612</u>	<u>1,964</u>	<u>1,623</u>
Total collections	\$ 752,908	\$ 630,899	\$ 687,284	\$ 929,284

Oil and Natural Gas Severance Tax

Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value per lease. Natural gas produced in Montana is subject to a severance tax of 2.65% of total gross value. Gross value of oil and natural gas is determined by multiplying the total number of barrels or cubic feet produced each month of the year at the average value at the mouth of the well. Government and allotted Indian royalties are exempt from the tax.

House Bill 776, enacted by the 1987 Legislature, exempts from severance tax the first 30 MCF per day for natural gas stripper wells and the first 5 barrels per day for oil stripper wells. House Bill 776 also reduced the severance tax for natural gas stripper wells production above 30 MCF per day and oil stripper wells production above 5 barrels per day to 1.59% and 3%, respectively. The reduced rate for oil stripper production in excess of 5 barrels expires after March 31, 1989.

In addition, all other wells qualifying as "new production" after March 31, 1987 receive an exemption for the first two years of production.

Oil and natural gas severance taxes are allocated as follows:

Local Governments	— the amount, if any, by which the tax collected within a county for any fiscal year, exceeds collections in the county from the previous year by reason of increased production (distributed between municipalities and counties based on population).
State General Fund	— the amount not allocated to counties.

Crude Oil Severance Tax

	FY84	FY85	FY86	FY87	FY88
Number of barrels Produced (Regular)**	28,239,887 *	30,668,305 *	30,226,960 *	25,734,297	21,667,464
Number of barrels Produced (Stripper)	NA	NA	NA	NA	2,076,554
Number of barrels Produced (Exempt/New)	NA	NA	NA	NA	633,895
Value of oil Per barrel	\$ 28 * \$	28 * \$	25 * \$	13 \$	15
Total tax	\$ 49,029,017	\$ 48,789,984	\$ 34,728,749	\$ 16,143,592	\$ 16,484,059

* Calendar Year Data

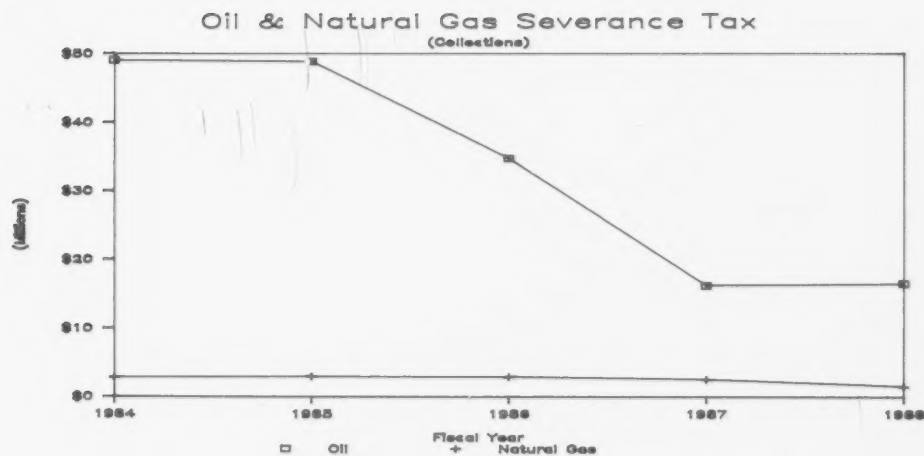
** Excludes refunded production

Natural Gas Severance Tax

	1984	1985	1986	1987	1988
Number of gas producers	186 *	187 *	182 *	181	178
Thousands of cubic feet Sold of natural gas **					
(mcf)	45,733,062 *	48,499,939 *	45,794,239 *	39,586,986	26,517,949
(ngls)	NA	NA	NA	5,861,770	8,295,454
Stripper (mcf)	NA	NA	NA	NA	12,869,846
Stripper (ngl)	NA	NA	NA	NA	1,497,366
New/Exempt (mcf)	NA	NA	NA	NA	1,977,362
New/Exempt (ngl)	NA	NA	NA	NA	250,340
Total tax	\$ 2,797,996	\$ 2,945,778	\$ 2,890,666	\$ 2,492,465	\$ 1,491,523

* Calendar Year Data

** Excludes refunded production



Oil Severance Taxes Returned to Producing Counties

	FY86	FY87	FY88
Bighorn	\$ 447	\$ 0	\$ 0
Blaine	0	0	0
Carbon	21,245	0	0
Daniels	0	0	0
Dawson	0	0	0
Fallon	311,604	0	0
Garfield	51,504	0	0
Golden Valley	0	0	445
Hill	0	0	0
Liberty	0	0	0
Petroleum	27,979	0	0
Prairie	0	0	0
Richland	0	0	0
Roosevelt	0	0	0
Sheridan	0	0	0
Stillwater	0	0	0
Toole	0	0	0
Valley	0	0	0
Yellowstone	63,143	0	0
Total	\$ 475,922	\$ 0	\$ 445

Natural Gas Severance Taxes Returned to Producing Counties

	FY86	FY87	FY88
Big Horn	\$ 0	\$ 41	\$ 27
Blaine	0	0	0
Carbon	0	0	0
Carter	0	0	0
Chouteau	0	0	0
Custer	2,464	325	0
Daniels	0	0	0
Dawson	173	30	177
Fallon	4,406	0	0
Fergus	0	2,271	4,367
Glacier	22,775	0	0
Golden Valley	667	1,415	0
Hill	0	0	0
Liberty	0	0	0
Mineral	0	180	0
Petroleum	152	376	0
Phillips	43,529	0	0
Roosevelt	10,893	0	0
Sheridan	21,237	0	0
Stillwater	619	3,594	0
Teton	0	0	0
Toole	0	0	0
Valley	0	0	0
Wibaux	0	0	0
Total	\$ 106,915	\$ 8,232	\$ 4,571

Coal Severance Tax

The coal severance tax applies to the value of coal F.O.B. the mine less deductions for the coal severance tax itself, the coal gross proceeds tax, resource indemnity trust tax, federal black lung tax, federal reclamation fee, government and Indian royalties and processing allowances.

Producers of over 50,000 tons of coal per year pay a quarterly tax on all production in excess of 20,000 tons. Producers of less than 50,000 tons per year are exempt from the tax. Legislation enacted in 1987 lowered the coal severance tax rates as shown below.

	Surface Mines		Underground Mines	
	Under 7000 BTU	7000 BTU and over	Under 7000 BTU	7000 BTU and over
July 1, 1975 thru June 30, 1988	20%	30%	3%	4%
July 1, 1988 thru June 30, 1990	17%	25%	3%	4%
July 1, 1990 thru June 30, 1991	13%	20%	3%	4%
After June 30, 1991	13%	15%	3%	4%

The new production incentive tax credit was extended through June 30, 1991. The credit provides an effective tax rate of 15% on production sold to new customers and on increased sales to existing customers.

Tax Collections	FY 84	FY 85	FY 86	FY 87	FY 88
Number of producers	7	6	6	6	6
Number of exempt producers	2	0	0	1	1
Total number of tons taxed	27,505,449	31,002,174	31,114,028	31,644,970	35,537,271
Average value per ton	\$10.06	\$10.80	\$9.07	\$8.28	\$7.96
Severance Tax on surface mining					
20% of value	390,200	442,696	387,998	471,665	532,764
30% of value	82,823,431	91,306,160	83,829,215	76,074,928	84,099,421
Total	\$ 82,823,431	\$ 91,748,856	\$ 84,217,213	\$ 76,546,593	\$ 84,632,185
Total tax collected (penalty & interest included)	\$ 82,823,431	\$ 91,748,856	\$ 84,217,223	\$ 76,546,593	\$ 84,638,312

* Excludes protested taxes

Coal Severance tax collections are deposited in a number of state accounts as outlined below.

Tax Distribution*	Percent Received			
	FY 87	FY 88	FY 87	FY 88
General Fund	22.55	15.314	\$ 17,290,786	\$ 12,961,531
Public School Equalization	13.2	16.796	10,104,150	14,215,851
State Library	0.44	0.38	336,805	321,626
Highway Reconstruction Trust	7.76	12	5,940,016	10,156,598
Conservation Districts	0.22	0.19	168,403	160,816
Alternative Energy Research	1.1	1.71	842,013	1,447,315
County Land Planning	0.44	0.38	336,805	321,626
Local Impact	2.64	1.52	2,020,830	1,286,502
Renewable Resources Bond	0.55	0.475	421,006	402,032
Water Development	0.55	0.475	421,006	402,032
Permanent Trust	50	50	38,273,297	42,319,156
Park Acquisition Trust	0.55	0	391,477	0
Education Trust	0	0	0	0
Agriculture Act	0	0.76	0	643,251

Trust Funds

Of total coal severance tax collections, over 50% are placed in trust funds. The principal and interest for each trust is shown below. Interest from each trust is distributed for Fiscal Year 1987 as follows:

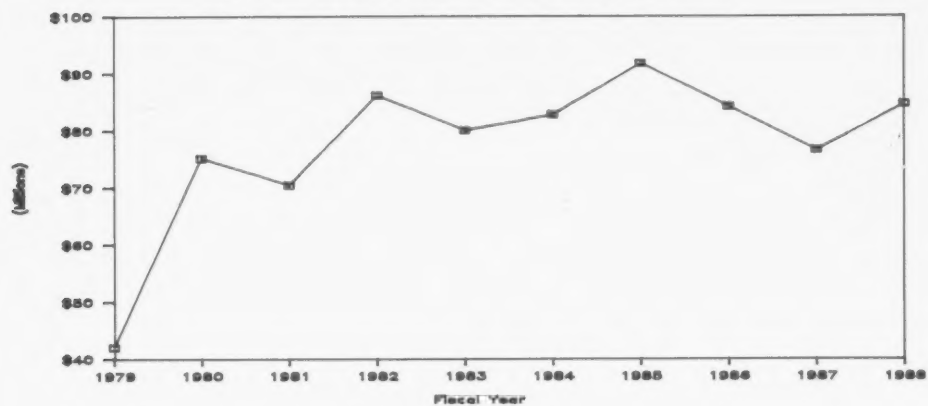
- Permanent Trust — 0 % returned to the principal
100 % deposited in the General Fund
- Education Trust — 10 % to the Adult Basic Education Program
67.5% to the School Foundation Program
22.5% to the Board of Regents for support of higher education
- Park Acquisition Trust — 33.3% for protection of works of art in the state capitol and other cultural projects
66.7% for acquisition, operation, and maintenance of state parks

Principal and Interest on Trust Funds

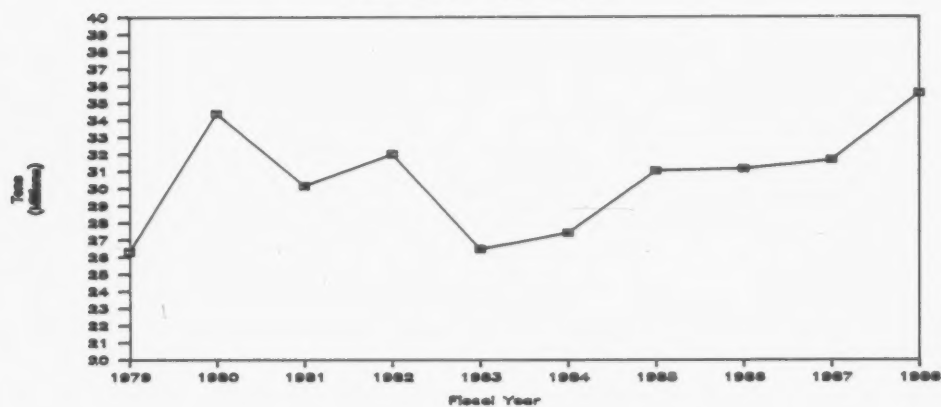
	Principal as of		Interest	
	6/30/87	6/30/88	FY 87	FY 88
Permanent Trust	\$ 281,975,418	\$ 310,390,773	\$ 39,924,866	\$ 36,754,944
Education Trust	\$ 44,091,429	\$ 33,671,110	\$ 13,928,788	\$ 4,573,562
Park Acquisition & Cultural Projects	\$ 16,613,608	\$ 16,581,042	\$ 1,860,405	\$ 1,745,652

* Starting July 1, 1987, and ending June 30, 1993, 12% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account.

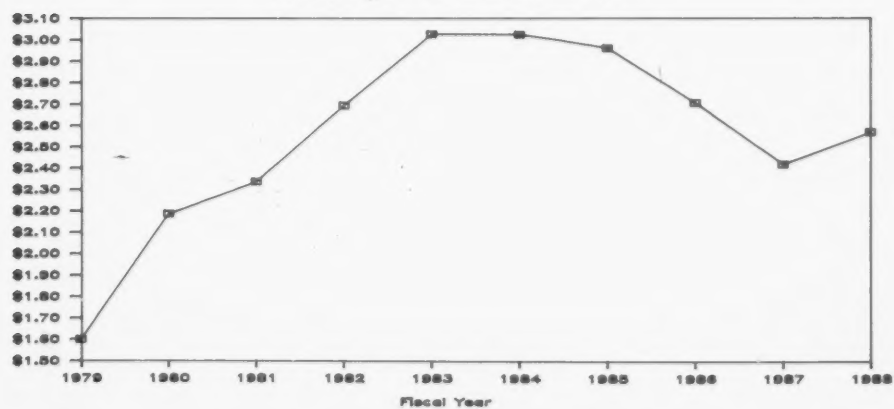
Coal Severance Tax Collections



Coal Production



Average Tax Per Ton



B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES

General Description

For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceding calendar year. Coal and metal mines are valued on their **gross proceeds**, with no deductions allowed for production costs. Oil, natural gas, micaceous minerals, and gems are valued on their **net proceeds**, with deductions allowed for a number of production expenses.

A mine's property tax liability is calculated by multiplying its net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

The statutory tax rate for each mineral is:

Strip-mined coal—45% of gross proceeds

Underground coal mines—33.3% of gross proceeds

Metal—3% of gross proceeds

Oil—100% of net proceeds

Natural gas—100% of net proceeds

Others—100% of net proceeds

Oil Net Proceeds

Oil producers can deduct many of their production costs including a portion of the Windfall Profits Tax that they have paid. Figure 1 shows that since 1984, the deductions that have been claimed have declined along with the value of oil produced. This is due in part because the Windfall Profits Tax deduction has become less significant.

Senate Bill 383, enacted by the 1987 Legislature, extended the uniform rate of net proceeds taxation to interim production and redefined new production. Senate Bill 383 applies to taxable quarters beginning on or after April 1, 1987.

Natural Gas Net Proceeds

Producers of natural gas are allowed the same deductions as oil producers; however, no windfall profits tax is imposed on natural gas production. Deductions claimed have declined with the value of natural gas produced (Figure 2).

Oil and Natural Gas Net Proceeds — New Production

Senate Bill 390, enacted by the 1985 Legislature, provided that all new oil and gas production be subject to a uniform rate of taxation for net proceeds purposes. The bill also changed reporting requirements from a yearly to a quarterly basis. In addition, Senate Bill 383 passed by the 1987 Legislature provided an exemption for new production from net proceeds tax for 12 months.

The term "new production" means the production of natural gas, petroleum, or other crude or mineral oil from any lease that has not produced during the previous five years. After the exemption period expires, new oil production is taxed at 7% of gross value and new natural gas production is taxed at 12% of gross value.

Mines Net Proceeds

Miners of gems, vermiculite, bentonite, talc, limerock, gypsum, phosphate, feldspar, silica, chlorite, and any other mineral except coal and metals are allowed a broader range of deductions than oil and natural gas producers. They can deduct costs of extraction, processing, and transportation to the place of reduction or sale (Figure 3).

Figure 1. Oil Net Proceeds

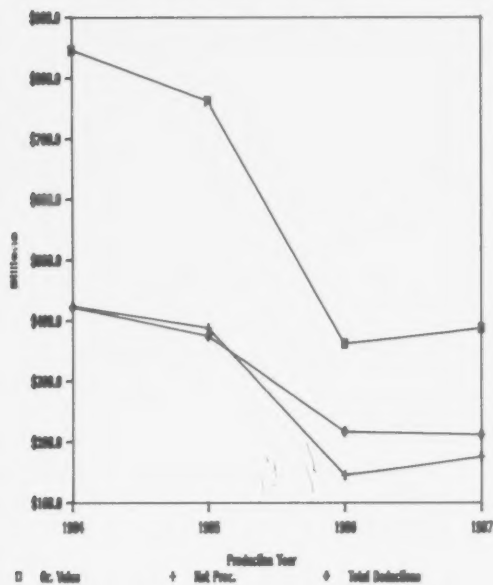


Figure 2. Natural Gas Net Proceeds

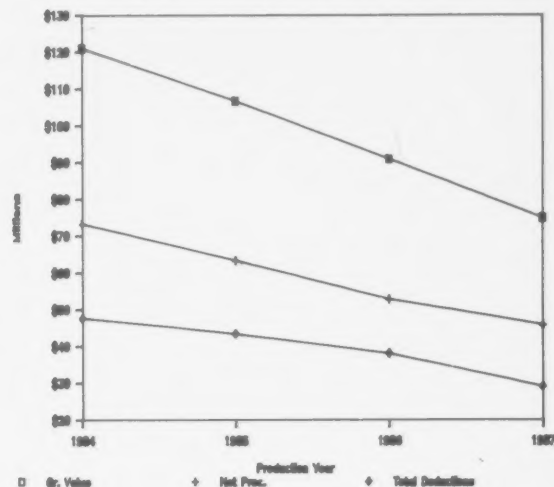
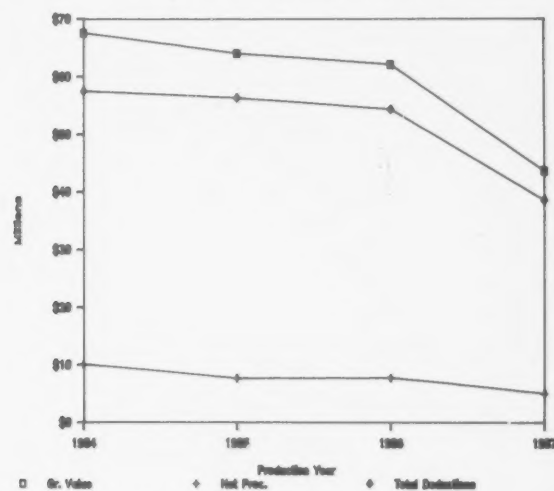


Figure 3. Mines Net Proceeds



COAL

1986 Production — Taxable 1987

	<u>Tons Extracted</u>	<u>Gross Value</u>	<u>Contract Sales (Assessed Value)</u>	<u>Taxable * Gross Proceeds</u>
Bighorn	18,840,040	\$ 268,718,702	\$ 179,156,272	\$ 80,620,323
Musselshell	23,915	717,450	346,422	155,890
Richland	237,220	3,261,448	2,467,088	1,110,190
Rosebud	14,674,254	142,291,619	102,572,325	46,157,546
State Total	33,775,429	\$ 414,989,219	\$ 284,542,107	\$ 128,043,949

COAL

1987 Production — Taxable 1988

	<u>Tons Extracted</u>	<u>Gross Value</u>	<u>Contract Sales (Assessed Value)</u>	<u>Taxable * Gross Proceeds</u>
Bighorn	17,358,295	\$ 261,464,539	\$ 168,215,060	\$ 75,696,777
Musselshell	14,948	448,440	414,556	93,275
Richland	276,923	3,684,141	2,865,930	1,289,668
Rosebud	15,286,376	141,388,624	101,178,501	45,530,325
State Total	32,936,542	\$ 406,985,744	\$ 272,674,046	\$ 122,610,046

*45% of contract sales price

METAL MINES

1986 Production — Taxable 1987

	Gross Value	Taxable * Value
Fergus	\$ 482,959	\$ 14,489
Granite	1,269,315	38,079
Jefferson	33,838,054	1,015,142
Lewis and Clark	239,104	7,173
Lincoln	26,692,469	800,774
Meagher	57,275	1,718
Missoula	61,838	1,855
Phillips	33,461,799	1,003,854
Silver Bow	13,762,003	412,860
State Total	\$ 109,864,816	\$ 3,295,944

METAL MINES

1987 Production — Taxable 1988

	Gross Value	Taxable * Value
Beaverhead	\$ 786,469	\$ 23,594
Fergus	60,277	1,808
Granite	3,078,601	92,358
Jefferson	68,789,742	2,063,692
Lincoln	54,380,760	1,631,423
Madison	3,367	101
Meagher	72,562	2,177
Phillips	49,795,546	1,493,866
Silver Bow	62,694,123	1,880,824
Stillwater	22,487,566	674,627
State Total	\$ 262,149,013	\$ 7,864,470

* 3% of gross value

MISCELLANEOUS MINES

1986 Production — Taxable 1987

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	44,095	\$ 463,879	\$ 358,161	\$ 0	\$ 358,161
Broadwater	(b)	85,802	3,467,093	390,165	0	390,165
Carter	(c)	36,768	967,446	174,808	0	174,808
Fergus	(d)	72,528	494,639	0	0	0
Gallatin	(b)	488,010	499,990	0	0	0
Jefferson	(b,i)	313,404	13,852,656	77,433	6,705	84,138
Judith Basin	(d,k)	22,170	692,551	86,188	31,679	117,867
Lincoln	(g)	147,113	16,103,489	4,105,891	0	4,105,891
Madison	(a)	365,087	17,462,286	1,740,255	0	1,740,255
Powell	(f)	213,253	8,069,119	803,080	213,226	1,016,306
State Total		1,788,230	\$ 62,073,148	\$ 7,735,981	\$ 251,610	\$ 7,987,591

(a)	Talc	(f)	Phosphate	(k)	Sapphire
(b)	Lime Rock	(g)	Vermiculite	(l)	Bauxite
(c)	Bentonite	(h)	Iron Oxide	(m)	Barite
(d)	Gypsum	(i)	Silica	(n)	Fluorspar
(e)	Cement (tons)	(j)	Chlorite		

MISCELLANEOUS MINES

1987 Production — Taxable 1988

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	48,117	\$ 584,140	\$ 440,672	\$ 0	\$ 440,672
Broadwater	(b)	130,213	5,596,758	1,105,435	0	1,105,435
Carter	(c)	42,215	944,393	199,378	0	199,378
Fergus	(d)	1,295	13,825	0	0	0
Gallatin	(b)	393,882	429,371	0	0	0
Jefferson	(b)	357,499	1,181,280	27,179	0	27,179
	(i)	9,029	56,883	8,610	9,481	18,091
Judith Basin	(d)	24,294	315,822	35,186	24,294	59,480
	(k, Carats)	30,239	84,148	0	0	0
Lincoln	(g)	119,342	13,261,375	2,404,064	0	2,404,064
Madison	(j)	6,409	95,036	12,394	0	12,394
	(a)	292,258	18,783,618	830,393	91,136	921,529
Powell	(f)	59,916	2,304,439	0	20,728	20,728
State Total		1,514,708	\$ 43,651,088	\$ 5,063,311	\$ 145,639	\$ 5,208,950

OIL AND GAS

1986 Production — Taxable 1987

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	65,965	\$ 588,972	\$ 75,993	\$ 60,687	\$ 142,270
	Gas	15,963	9,634	0	5,590	
Blaine	Oil	193,695	1,738,453	290,818	292,200	18,462,153
	Gas	9,204,745	20,680,774	14,564,092	3,315,043	
Carbon	Oil	723,457	9,275,466	5,329,947	650,853	7,674,297
	Gas	1,861,138	2,891,852	1,436,195	257,302	
Carter	Oil	19,000	249,213	48,204	16,965	67,946
	Gas	40,834	83,990	0	2,777	
Chouteau	Oil	156	2,960	0	740	1,589,603
	Gas	1,023,825	2,147,831	1,335,630	253,233	
Custer	Oil	0	0	0	0	59,285
	Gas	86,506	110,811	46,258	13,027	
Daniels	Oil	5,862	71,494	0	12,159	12,159
	Gas	0	0	0	0	
Dawson	Oil	431,739	5,964,149	1,329,680	546,200	1,875,880
	Gas	10,562	6,449	0	0	
Fallon	Oil	6,408,089	89,432,349	43,560,517	8,112,645	51,755,179
	Gas	1,316,068	2,905,112	41,813	40,204	
Fergus	Oil	0	0	0	0	229,202
	Gas	141,652	348,179	203,430	25,771	
Garfield	Oil	160,541	2,042,793	1,287,377	110,371	1,397,748
	Gas	0	0	0	0	
Glacier	Oil	1,339,391	16,753,646	5,253,153	1,912,785	11,651,404
	Gas	3,356,886	6,876,824	3,865,223	620,244	
	Liquid Gas	440,326	127,252	0	0	
Golden Valley	Oil	7,759	87,436	0	4,802	44,867
	Gas	139,463	69,990	31,655	8,411	
Hill	Oil	735	4,753	139	9,897	10,720,351
	Gas	4,793,709	12,275,239	8,324,672	2,385,643	
Liberty	Oil	227,657	3,162,639	2,085,971	248,579	4,722,493
	Gas	1,893,397	3,691,519	1,964,544	423,398	
McCone	Oil	62,998	757,172	207,763	120,442	328,205
	Gas	0	0	0	0	
Musselshell	Oil	834,815	10,758,861	4,939,304	1,613,731	6,553,035
	Gas	0	0	0	0	
Petroleum	Oil	98,371	1,357,959	505,533	142,455	647,989
	Gas	0	0	0	0	

OIL AND GAS

1986 Production — Taxable 1987

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Phillips	Oil	0	\$ 0	\$ 0	\$ 0	\$ 12,874,234
	Gas	5,379,524	16,889,101	12,277,354	596,880	
Pondera	Oil	361,335	4,699,680	1,343,408	547,490	2,492,629
	Gas	631,242	1,303,817	444,144	157,586	
Powder River	Oil	1,291,718	17,894,890	7,308,894	1,987,485	9,299,528
	Gas	28,451	5,578	2,612	537	
Prairie	Oil	88,204	1,266,064	307,233	68,502	375,735
	Gas	359	857	0	0	
Richland	Oil	4,553,490	61,535,997	20,841,332	9,437,531	30,339,762
	Gas	1,851,303	3,365,800	38,619	22,281	
	Liquid Gas	1,539,608	469,683	0	0	
Roosevelt	Oil	2,146,752	28,794,657	10,837,916	4,248,347	15,086,685
	Gas	646,708	522,759	238	184	
	Liquid Gas	272,877	24,374	0	0	
Rosebud	Oil	848,102	11,234,178	2,046,308	1,242,186	3,288,494
	Gas	0	0	0	0	0
Sheridan	Oil	3,236,055	43,921,201	16,469,405	6,193,505	22,674,845
	Gas	1,211,847	1,125,709	7,607	4,328	
	Liquid Gas	269	1,553	0	0	
Stillwater	Oil	6,491	42,485	2,641	5,677	719,200
	Gas	455,373	1,090,006	525,689	185,193	
Teton	Oil	142,729	1,739,539	665,628	271,030	1,138,505
	Gas	1,149,336	1,177,511	171,617	30,230	
Toole	Oil	834,506	11,183,433	3,299,186	1,708,440	12,030,574
	Gas	5,713,459	10,597,271	5,729,173	1,293,775	
	Liquid Gas	123,054	38,267	0	0	
Valley	Oil	626,779	8,180,752	1,627,933	801,406	2,706,168
	Gas	248,604	491,266	226,806	50,023	
Wibaux	Oil	1,311,454	18,514,562	7,630,720	1,553,927	9,184,647
	Gas	80,144	191,303	0	0	
Yellowstone	Oil	299,073	3,768,126	2,349,524	568,445	2,917,969
	Gas	0	0	0	0	
State Total	Oil	26,326,916	\$ 355,023,879	\$ 139,644,526	\$ 42,489,484	\$ 243,063,041
	Gas	41,281,098	\$ 88,859,183	\$ 51,237,371	\$ 9,691,660	
	Liquid Gas	2,376,134	\$ 661,128	\$ 0	\$ 0	

OIL AND GAS

1987 Production — Taxable 1988

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	70,792	\$ 943,951	\$ 244,907	\$ 102,456	\$ 350,084
	Gas	19,443	9,696	0	2,721	
Blaine	Oil	191,427	2,726,766	1,238,006	313,984	17,247,812
	Gas	9,648,186	17,822,662	13,361,903	2,333,919	
Carbon	Oil	753,392	12,368,023	8,033,335	839,109	9,761,966
	Gas	2,630,078	2,213,990	769,585	119,937	
Carter	Oil	16,423	253,011	74,128	14,967	89,576
	Gas	8,629	13,837	0	481	
Chouteau	Gas	931,777	1,449,098	910,268	180,009	1,090,277
Custer	Gas	92,176	124,968	53,698	14,642	68,340
Daniels	Oil	4,154	70,626	0	6,644	6,644
Dawson	Oil	361,800	6,118,029	2,587,257	511,953	3,099,210
	Gas	11,672	7,053	0	0	
Fallon	Oil	5,558,067	89,632,035	48,833,316	7,088,735	55,970,311
	Gas	901,587	2,295,253	20,744	27,517	
Fergus	Gas	169,053	409,510	289,100	26,644	315,744
Garfield	Oil	118,202	1,892,997	1,126,178	100,146	1,226,323
Glacier	Oil	1,309,400	21,898,413	9,225,684	2,377,305	14,985,573
	Gas	2,881,921	4,665,812	2,947,882	434,702	
	Liquid Gas	176,531	55,890	0	0	
Golden Valley	Oil	7,750	119,173	0	6,528	26,354
	Gas	10,447	23,470	18,790	1,037	
Hill	Oil	2,039	32,353	0	15,226	8,161,669
	Gas	5,028,252	9,267,685	6,930,690	1,215,753	
Liberty	Oil	225,767	4,005,640	2,432,930	451,027	4,583,288
	Gas	1,523,181	2,281,920	1,435,189	264,142	
	Liquid Gas	3,842	5,044	0	0	
McCone	Oil	56,858	904,000	350,570	147,573	498,144
Musselshell	Oil	710,909	11,614,618	5,379,260	1,744,919	7,124,179
Petroleum	Oil	130,849	2,117,923	1,081,644	257,274	1,338,918

OIL AND GAS

1987 Production — Taxable 1988

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Phillips	Gas	4,984,746	\$ 15,688,347	\$ 9,616,411	\$ 2,238,841	\$ 11,855,252
Pondera	Oil	326,219	5,520,146	1,942,124	721,800	3,231,975
	Gas	547,388	1,122,349	432,378	135,672	
Powder River	Oil	1,051,094	17,708,980	8,870,152	1,985,064	10,865,156
	Gas	37,649	7,382	6,113	3,827	
Prairie	Oil	79,718	1,304,383	427,858	72,990	500,848
	Gas	292	997	0	0	
Richland	Oil	4,154,406	70,795,062	28,937,860	10,221,722	39,202,389
	Gas	2,543,295	2,192,223	27,984	14,823	
	Liquid Gas	1,917,100	452,336	0	0	
Roosevelt	Oil	1,905,258	32,335,036	13,697,944	4,744,999	18,442,943
	Gas	602,157	268,334	0	0	
	Liquid Gas	139,212	11,652	0	0	
Rosebud	Oil	735,089	12,232,329	3,271,082	1,442,118	4,713,200
Sheridan	Oil	2,756,659	46,405,522	18,711,974	6,229,737	24,943,964
	Gas	910,211	662,828	1,094	1,158	
	Liquid Gas	70,677	6,835	0	0	
Stillwater	Gas	454,043	1,190,089	638,670	199,345	838,014
Teton	Oil	129,361	2,168,351	741,283	326,951	1,126,044
	Gas	290,441	261,397	44,249	13,561	
Toole	Oil	766,846	12,276,992	4,103,264	1,875,356	12,332,194
	Gas	5,741,671	8,913,020	5,348,067	1,005,507	
	Liquid Gas	28,944	9,254	0	0	
Valley	Oil	461,944	7,224,995	1,413,937	705,544	2,397,099
	Gas	197,713	469,740	238,067	39,551	
Wibaux	Oil	1,205,461	19,759,918	10,367,170	1,855,042	12,222,212
	Gas	65,030	221,753	0	0	
Yellowstone	Oil	110,731	1,736,331	779,139	283,491	1,062,630
State Total	Oil	23,200,616	\$ 384,165,604	\$ 173,871,003	\$ 44,442,661	\$ 269,678,332
	Gas	40,231,037	\$ 71,583,415	\$ 43,090,880	\$ 8,273,789	
	Liquid Gas	2,336,306	\$ 541,010	\$ 0	\$ 0	

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1986 Production — Taxable 1987

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Blaine	Gas	13,419	\$ 32,493	\$ 23,494	\$ 7,597	\$ 31,091
Carbon	Gas	111,388	255,468	136,141	32,919	169,060
Choteau	Gas	1,033	2,217	1,873	84	1,957
Dawson	Oil	21,260	261,118	210,109	51,009	261,118
Fallon	Oil	76,599	992,278	853,402	94,844	948,246
Glacier	Oil	822	14,165	11,851	2,315	14,166
	Gas	84,427	172,044	150,541	21,503	172,044
	Liquid Gas	16,723	5,070	4,437	633	5,070
Golden Valley	Gas	59,864	119,727	95,483	24,245	119,728
Petroleum	Oil	346	4,448	3,870	578	4,448
Pondera	Oil	6,346	88,140	74,919	13,221	88,140
	Gas	16,351	44,990	40,068	4,196	44,264
Richland	Oil	73,044	896,885	736,788	152,885	889,673
	Gas	1,337	1,681	701	280	981
	Liquid Gas	6,863	721	601	120	721
Roosevelt	Oil	59,337	808,157	706,954	101,202	808,156
Sheridan	Oil	105,901	1,336,548	1,097,817	179,983	1,277,800
	Gas	633	759	299	160	459
	Liquid Gas	3,768	301	238	63	301
Stillwater	Gas	231,404	462,642	376,936	74,699	451,635
Toole	Oil	96,964	1,357,208	1,124,066	187,912	1,311,978
	Gas	414,945	923,107	769,700	126,413	896,113
Valley	Oil	91,848	1,127,176	919,768	181,706	1,101,474
Yellowstone	Oil	3,831	54,768	42,056	12,714	54,770
State Total	Oil	536,298	\$ 6,940,891	\$ 5,781,600	\$ 978,369	\$ 6,759,969
	Gas	934,801	\$ 2,015,128	\$ 1,595,236	\$ 292,096	\$ 1,887,332
	Liquid Gas	27,354	\$ 6,092	\$ 5,276	\$ 816	\$ 6,092

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1987 Production — Taxable 1988

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Blaine	Gas	302,556	\$ 522,808	\$ 435,861	\$ 61,385	\$ 497,247
Carbon	Gas	100,905	165,366	108,301	27,955	136,256
Choteau	Gas	22,390	41,037	35,649	2,482	38,131
Dawson	Oil	47,547	833,398	662,297	171,101	833,398
Fallon	Oil	332,509	5,618,350	4,864,282	541,018	5,405,300
	Gas	40,358	74,124	64,524	7,507	72,031
Glacier	Oil	976	16,956	14,612	2,344	16,956
	Gas	87,796	188,651	164,430	24,241	188,671
Golden Valley	Gas	133,751	266,761	212,742	54,019	266,761
Liberty	Gas	14,243	19,574	16,801	1,547	18,349
Pondera	Oil	6,385	109,702	93,259	10,362	103,621
	Gas	63,495	156,192	135,741	18,642	154,383
Richland	Oil	201,061	3,405,378	2,792,651	510,772	3,303,423
	Gas	47,149	38,872	22,461	6,293	28,754
	Liquid Gas	161,464	17,994	14,393	2,991	17,384
Roosevelt	Oil	26,461	446,998	391,122	55,874	446,996
Rosebud	Oil	7,105	120,729	105,637	15,091	120,728
Sheridan	Oil	222,119	3,791,234	2,976,905	537,335	3,514,240
	Gas	33,415	14,603	5,559	1,409	6,968
	Liquid Gas	18,507	1,072	845	226	1,072
Stillwater	Gas	217,841	438,986	365,703	62,784	428,487
Toole	Oil	74,531	1,285,448	1,057,747	179,789	1,237,536
	Gas	723,411	1,341,025	1,128,385	176,839	1,305,224
Valley	Oil	69,949	1,101,735	895,586	167,290	1,062,876
Wibaux	Oil	35,806	602,905	515,224	54,469	569,693
	Gas	2,479	5,176	4,424	466	4,890
Yellowstone	Oil	600	9,950	7,641	2,310	9,951
State Total	Oil	1,025,049	\$ 17,342,783	\$ 14,376,963	\$ 2,247,756	\$ 16,624,719
	Gas	1,789,789	\$ 3,273,174	\$ 2,700,581	\$ 445,570	\$ 3,146,151
	Liquid Gas	179,971	\$ 19,066	\$ 15,238	\$ 3,217	\$ 18,455

IV. CORPORATION TAXES

Corporate License and Income Taxes

Most corporations engaged in business for financial gain in Montana are subject to a corporate license tax. A small number of corporations are subject to Montana's corporate **income** tax, rather than the corporate license tax because of the limited scope of their activity in the state.

Many non-profit educational, fraternal, religious and marketing cooperative associations are exempt from paying the tax. However, any unrelated business income earned by an exempt corporation is taxable if it results in a federal tax liability of more than \$100.

Corporations that have sales of tangible property in Montana but are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Montana's corporate tax rate is $6\frac{3}{4}\%$ of net income (gross income minus allowable deductions) or \$50, whichever is greater. Gross income is the same as for federal corporate taxes. For corporations electing water's edge filing methods, the tax rate is 7% of net income. In addition, a surcharge of 4% was imposed on the corporation license tax for tax year 1988.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming certain credits. The reductions allowed are contractor's gross receipt tax credit, new industry credit, interest differential credit for low interest energy loans, and Montana Capital Company credit.

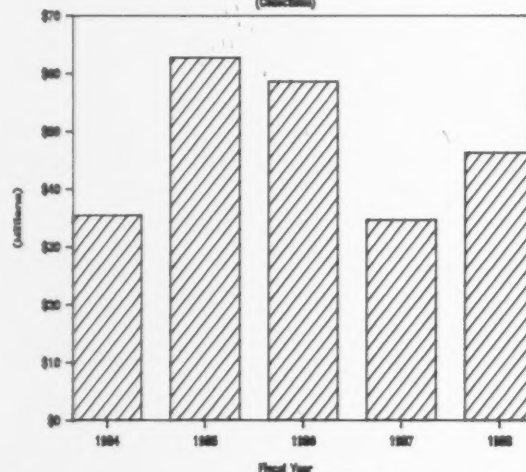
Revenues collected from corporations other than financial institutions are deposited as follows:

- 1) 64% to the General Fund
- 2) 25% to the School Foundation Program
- 3) 11% to the Long Range Building Program

Allocations of revenues collected from financial institutions are:

- 1) 80% to local governments
- 2) 12.8% to the General Fund
- 3) 5% to the School Foundation Program
- 4) 2.2% to the Long Range Building Program.

Corporation License & Income Tax
(Collections)



Corporate License and Income Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
\$35,396,240	\$62,670,886	\$58,584,784	\$34,567,815	\$46,200,103

The following tables provide statistical information on Montana's Corporate License and Income Taxes for fiscal year 1987:

FY 1987 Returns

Number of returns filed electing treatment as small business corporations	3,862
Number of returns filed as inactive corporations	3,984
Number of corporations liable for the \$50 minimum tax	9,802

Number of Returns Filed by Standard Industrial Code Class

Agriculture	3,099
Mining	1,605
Construction	1,687
Manufacturing	1,353
Transportation and Public Utilities	920
Wholesale and Retail Trade	3,796
Finance, Insurance, and Real Estate	2,629
Services	3,423
Other	45
No Category Listed	1,874
Total	20,431

***Top 50 Taxpayers (Corporate License Tax)
Fiscal Year 1987**

*This list does not necessarily reflect payments received in FY87.

	Number	Montana Tax Liability
Oil & Gas	11	\$ 4,205,981
Financials	9	1,573,858
Transportation and Utilities	5	13,019,451
Engineering and Construction	3	701,995
Mining—Energy and Non-Energy	4	2,406,251
Retail Sales	18	3,959,869
Total	50	\$ 25,867,405

Banks and Savings and Loans, Fiscal Year 1987

Total tax paid by financials	\$ 4,765,360
Refunds to counties (80%)	\$ 3,812,288

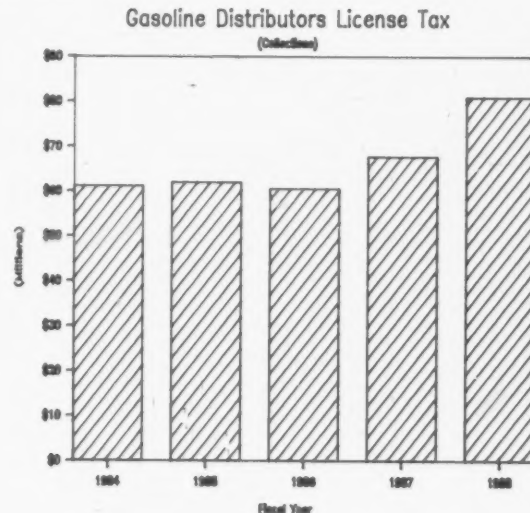
The table below provides information on corporate tax credits for fiscal year 1987.

	Number of Corporations	Total Amount of Credit
Investment credit	3,387	\$ 587,694
Contractor's gross receipt credit	150	\$ 506,463
New industry credit	5	\$ 4,212
Interest differential credit	7	\$ 320,758

V. MOTOR FUELS TAXATION

Gasoline Distributors License Tax

Effective July 1, 1987, the tax on gasoline sold in the state was increased from 17¢ per gallon to 20¢ per gallon. The gasoline license tax is collected by the distributor and remitted monthly to the Department. Distributors are allowed to deduct 1% of the tax as an allowance for evaporation.



The tax collections are distributed as follows:

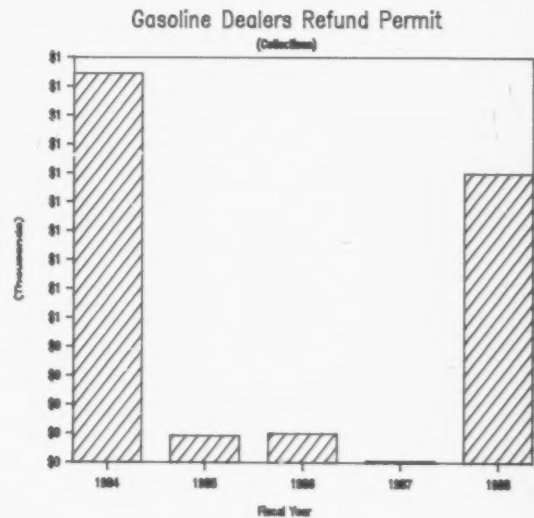
- 1) 0.9% of total collections to the State Motor Boat Fund for the operation of parks;
- 2) 0.5% of total collections to the Snowmobile Park Account;
- 3) 0.04% of total collections to the Aeronautics Revenue Fund;
- 4) \$54,000 to the Montana rural technical assistance transportation program;
- 5) \$6,323,000 to Montana's counties and \$7,623,000 to cities and towns each year for road construction, repair, and maintenance; and
- 6) the remainder, (\$52,608,309 fiscal year 1987) to the Highway Earmarked Account.

This tax is imposed only on gasoline used to propel vehicles on public streets and highways. Refunds for off-highway use totalled \$3,591,106 in fiscal year 1987. A refund applicant, whose use qualifies as agricultural, may request a refund of 60% of the applicable tax on gallons of gas, as indicated by bulk delivery invoices, as an estimate of off-roadway use.

	FY 84	FY 85	FY 86	FY 87	FY 88
Gallons of gasoline consumed	432,068,099	441,282,433	430,861,213	445,358,216	437,430,422
Gallons on which tax was refunded in whole	1,383,351	933,503	1,291,000	1,170,923	1,071,450
Gallons on which tax was refunded 60%	19,047,066	24,036,587	20,165,000	18,672,541	17,505,000
Net collections	\$ 61,088,589	\$ 61,880,196	\$ 60,481,888	\$ 67,631,602	\$ 80,889,296

Gasoline Dealers Refund Permit

Any person selling gasoline on which a refund may be claimed must obtain a gasoline dealers refund permit. Each permit costs \$3 and is valid for three years. Collections are deposited in the General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of permits	475	500	549	503	484
Permit collections	\$ 1,343	\$ 91	\$ 100	\$ 4	\$ 994

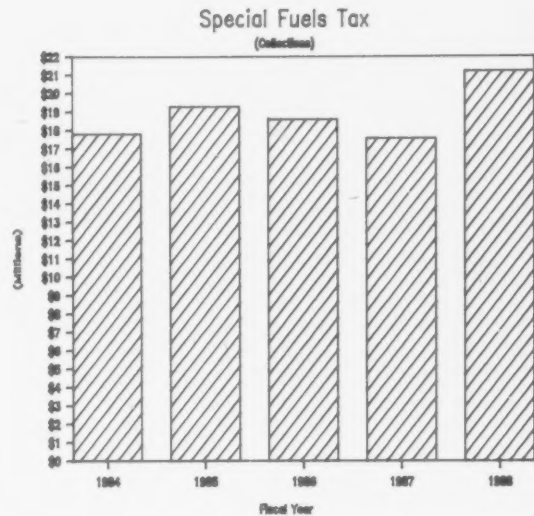
Gasohol Production and Tax Incentive

During fiscal years 1979-1983 gasohol in Montana was taxed at a reduced rate. Effective July 1, 1983, alcohol distributors were eligible for a 70¢ per gallon of fuel alcohol incentive. On April 1, 1985, the incentive payment dropped to 50¢ per gallon of fuel alcohol. On April 1, 1987 the incentive fell to 30¢ per gallon and will remain in effect until April 30, 1989. State law allows payments to producers only if the alcohol is distilled in Montana from Montana agricultural products.

	FY 84	FY 85	FY 86	FY 87	FY 88
Number of gallons of gasohol sold	9,910,209	10,490,000	15,315,270	3,279,740	1,541,690
Incentive payments	\$ 668,516	\$ 455,936	\$ 925,905	\$ 319,716	\$ 235,154

Special Fuel Tax

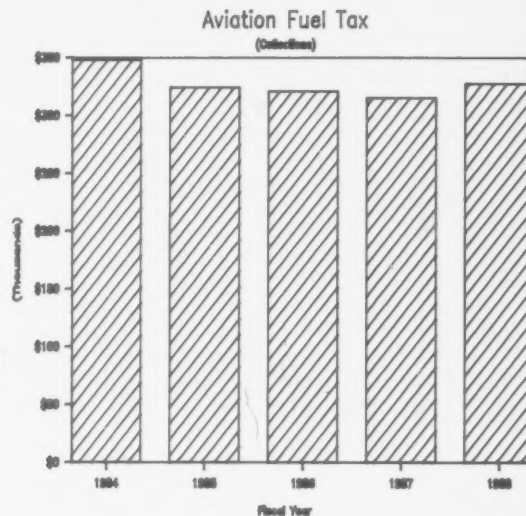
A tax of 20¢ per gallon is imposed on all diesel fuel (or other volatile liquid, except liquid petroleum gas, of less than 46° API gravity test consumed in the state) sold for use on the state's roads or used on public construction projects. This tax is refundable if the fuel is used for off-highway purposes or private construction projects. Collections are deposited in the Highway Earmarked Account.



	FY 84	FY 85	FY 86	FY 87	FY 88
Gallons of diesel consumed	110,712,184	116,000,000	110,484,153	109,544,250	101,644,190
Tax rate per gallon	\$.17	\$.17	\$.17	\$.20	\$.20
Gallons on which tax was refunded	2,030,361	2,882,000	2,932,959	3,330,588	3,793,460
Net collections and penalties with interest	\$ 17,793,066	\$ 19,278,727	\$ 18,576,576	\$ 17,541,396	\$ 21,185,520

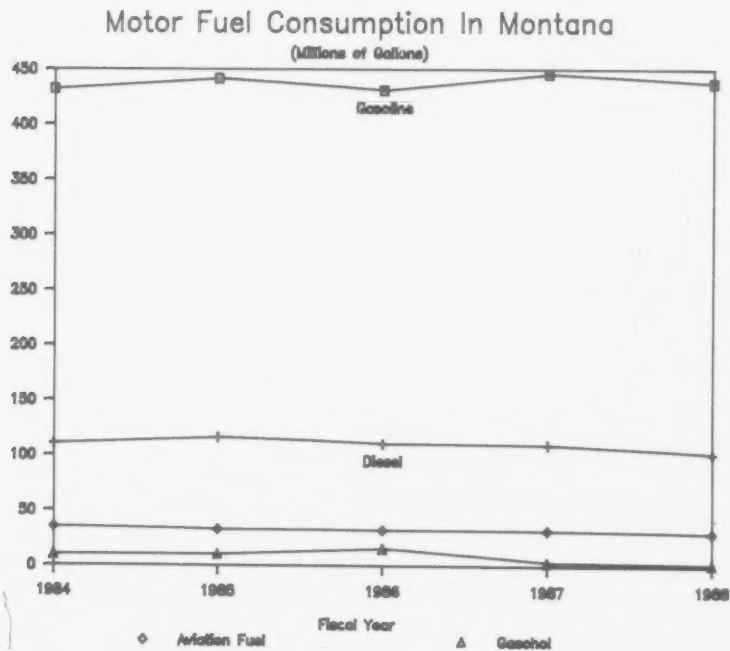
Aviation Fuel Tax

A tax of 1¢ per gallon is imposed on aviation gasoline imported for sale, use, or distribution in the state. The tax is collected by the distributor and remitted monthly to the Department. The taxes collected are used to fund the state's aeronautic program.



Aviation Fuel Tax Collections

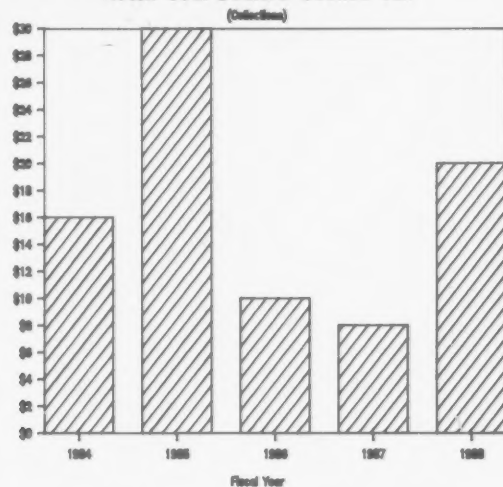
FY 84	FY 85	FY 86	FY 87	FY 88
\$347,762	\$324,051	\$320,791	\$315,058	\$327,252



VI. OTHER TAXES

Retail Coal Dealers License Tax

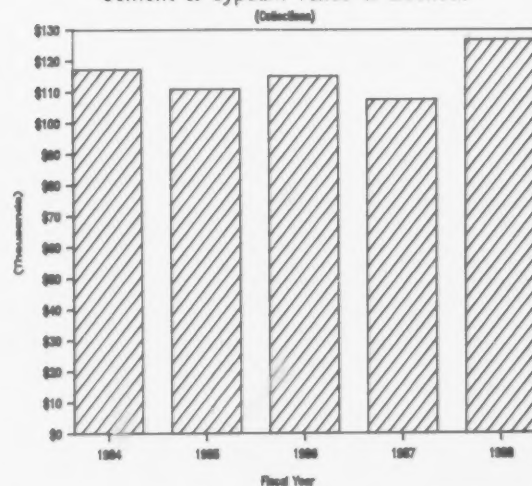
People importing coal for sale in the state must pay a license tax of 5¢ per ton. The tax is collected quarterly and is deposited in the General Fund.

Retail Coal Dealers License Tax

	FY 84	FY 85	FY 86	FY 87	FY 88
Number of retailers	3	4	1	1	3
Number of tons of coal sold	321	594	200	133	392
Total tax paid (including penalty and interest)	\$ 16	\$ 30	\$ 10	\$ 8	\$ 20

Cement and Gypsum Taxes and Licenses

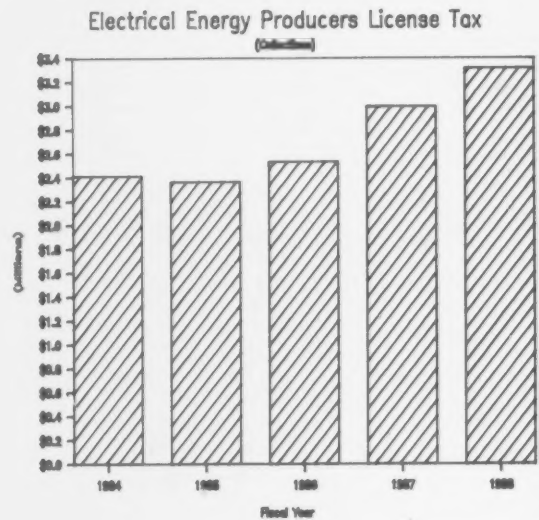
Producers of cement and cement products are required to pay a license tax of 22¢ per ton. Gypsum and gypsum products are taxed at 5¢ per ton. Individuals importing cement and gypsum for sale in Montana must pay 22¢ and 5¢ respectively for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited to the credit of the General Fund.

Cement & Gypsum Taxes & Licenses

	FY 84	FY 85	FY 86	FY 87	FY 88
Number of producers or retailers	24	18	17	11	16
Number of tons of cement and gypsum	569,501	535,422	568,120	573,149	526,278
Total tax paid (including penalty and interest)	\$ 117,213	\$ 110,842	\$ 115,057	\$ 107,519	\$ 126,650

Electricity and Electrical Energy License Tax

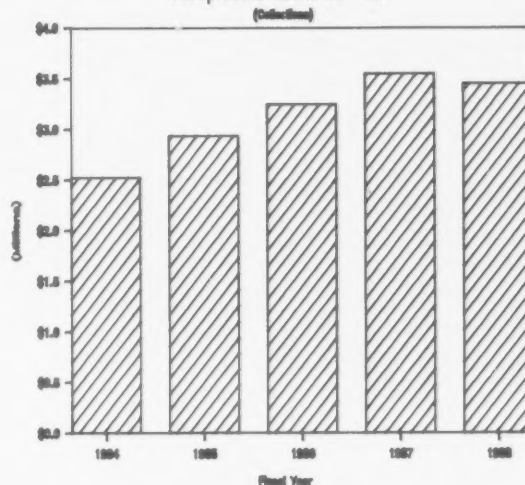
A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is \$.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are deposited in the General Fund.



	Number of electrical energy generators	Kilowatt hours generated	Total tax paid (including penalty and interest)
FY 84	7	10,631,695,319	\$ 2,413,172
FY 85	7	13,522,915,407	2,361,855
FY 86	7	14,538,495,908	2,530,403
FY 87	7	17,077,962,313	2,991,861
FY 88	7	18,006,992,578	3,311,082

Telephone Company License Tax

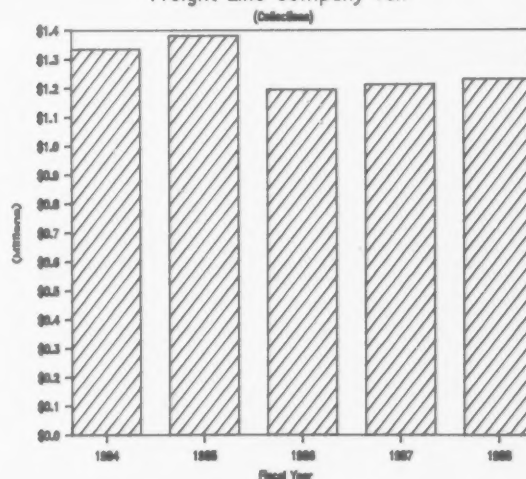
All gross income, in excess of \$250 per quarter, derived from any telephone business (including the transmission of messages over telephone lines or microwave electronic equipment) in Montana is subject to a license tax. Persons conducting such a business in the state pay a tax of 1.725% of gross income in excess of \$250 per quarter. License taxes collected are deposited in the General Fund.

Telephone License Tax

	Number of accounts	Total gross income	Total tax paid (including penalty and interest)
FY 84	9	\$ 149,277,342	\$ 2,521,905
FY 85	9	169,838,042	2,931,732
FY 86	10	187,906,338	3,243,935
FY 87	15	193,059,355	3,456,256
FY 88	10	202,073,235	3,450,499

Freight Line Company Tax

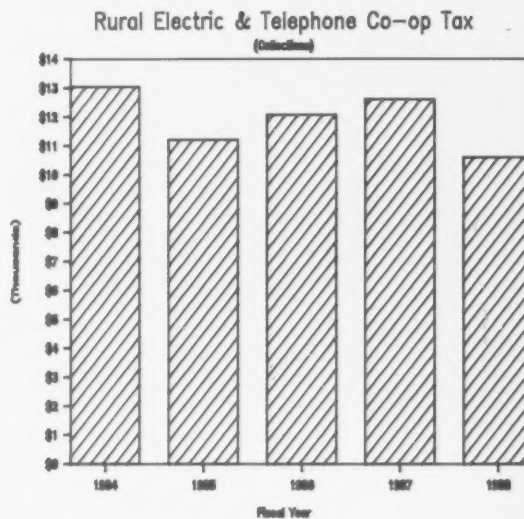
Freight line operations in Montana are subject to a tax of 5 1/2% of total gross earnings derived from business in the state. Freight line company license tax collections are deposited in the General Fund.

Freight Line Company Tax

	Number of accounts	Total gross earnings	Total tax paid (including penalty and interest)
FY 84	34	\$ 24,256,327	\$ 1,334,111
FY 85	45	25,069,613	1,379,417
FY 86	45	21,727,562	1,195,066
FY 87	16	22,040,918	1,212,219
FY 88	16	22,463,447	1,229,618

Rural Electric and Telephone Co-op Tax

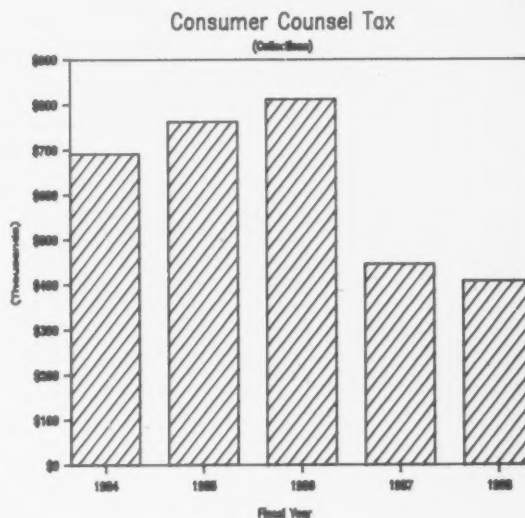
Electric and telephone cooperatives are subject to a license tax of \$10 for every 100 people they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's General Fund.



	FY 84	FY 85	FY 86	FY 87	FY 88
Number of co-operatives	41	41	40	42	42
Total tax paid (including penalty and interest)	\$13,030	\$11,210	\$12,057	\$12,589	\$10,597

Consumer Counsel Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in the Earmarked Revenue Fund.

**Consumer Counsel Tax Collections**

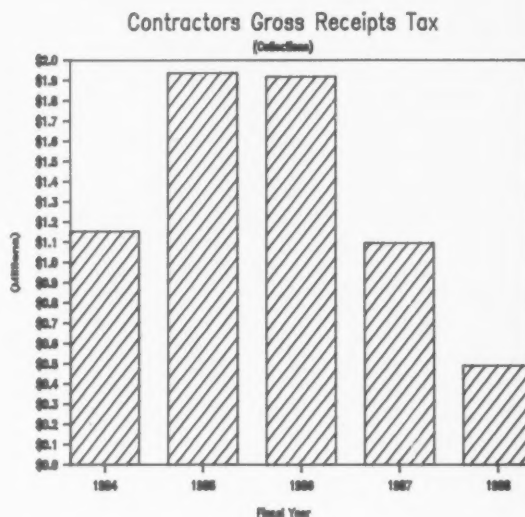
FY 84	FY 85	FY 86	FY 87	FY 88
\$ 691,166	\$ 761,809	\$ 811,769	\$ 444,816	\$ 407,471

Department of Public Service Regulation Tax

All companies providing services which are regulated by the Public Service Commission are subject to a quarterly tax on gross revenues excluding revenues from sales to other regulated companies for resale. The tax rate is set annually for the succeeding fiscal year. All collections are deposited to the General Fund. For FY 87, \$1,649,293 was collected and \$2,085,218 was collected in FY 88.

Public Contractor's Gross Receipts Tax

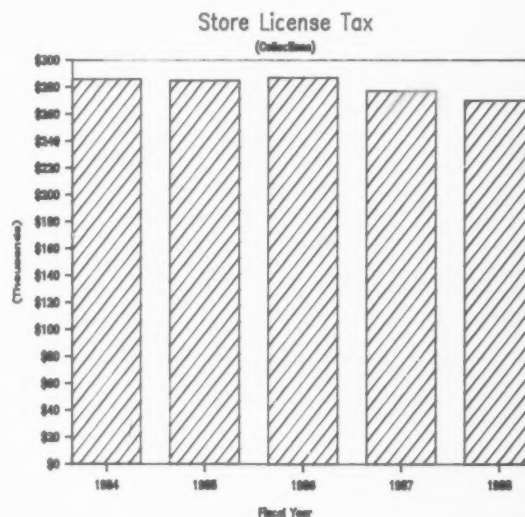
Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over \$5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana Income Tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund.

**Public Contractor's Gross Receipts Tax Collections**

FY 84	FY 85	FY 86	FY 87	FY 88
\$ 1,152,868	\$ 1,935,117	\$ 1,916,303	\$ 1,094,458	\$ 488,446

Store License Tax

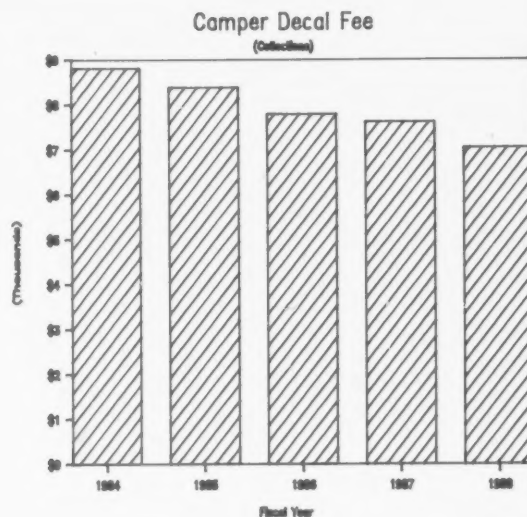
The Store License Tax applies to retail stores or mercantile establishments. The tax per store depends on annual gross receipts and the number of stores in the chain in Montana. Stores having receipts in excess of \$350,000 pay taxes that range from \$11 to \$206. Smaller establishments pay between \$11 and \$44.50. The tax for a wholesale store is \$43.50. Collections are deposited in the General Fund.



	Number of wholesale stores	Number of retail stores	Total tax paid (including penalty and interest)
FY 84	1,052	11,967	\$ 285,916
FY 85	1,072	12,004	284,726
FY 86	1,106	11,920	286,823
FY 87	1,005	11,834	276,937
FY 88	1,066	11,430	270,026

Camper Certificate and Decal

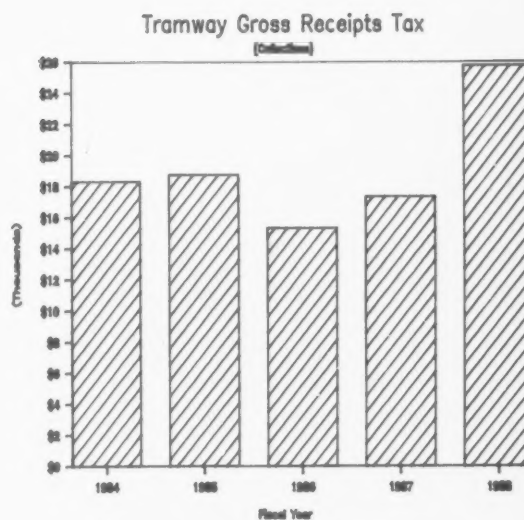
Camper owners in Montana pay a yearly decal fee of \$1. This tax insures the payment of a fee in lieu of property tax on campers. Camper decal collections are deposited in the General Fund.



FY 84	FY 85	FY 86	FY 87	FY 88
\$ 8,802	\$ 8,384	\$ 7,787	\$ 7,615	\$ 7,042

Tramway Gross Receipts Tax

An assessment of $\frac{1}{4}$ of 1% of the gross receipts of all passenger tramways operated in Montana is imposed by the Department of Administration. A minimum of \$100 is collected annually from the owners of passenger tramway systems. The tax is collected by the Department of Revenue and deposited in the General Fund.

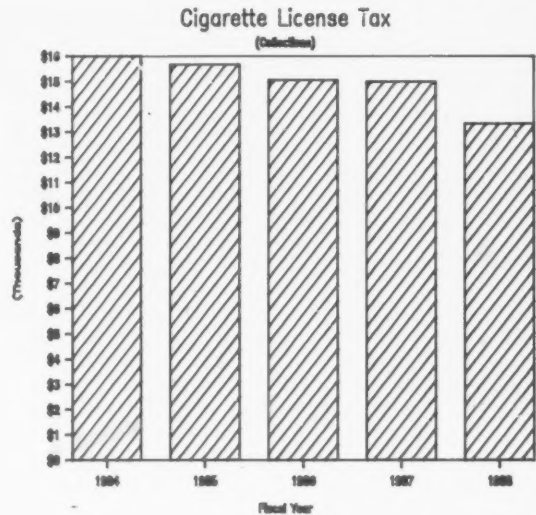
**Tramway Gross Receipt Collections**

FY 84	FY 85	FY 86	FY 87	FY 88
\$ 18,318	\$ 18,768	\$ 15,333	\$ 17,373	\$ 25,742

Cigarette Wholesale and Retailer Licenses

A tax is imposed on cigarette dealers in Montana. Wholesalers, subjobbers, and vendors (possessing 10 or more machines) pay an annual license fee of \$50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of \$5. Revenue collections are deposited in the Earmarked Revenue Fund.

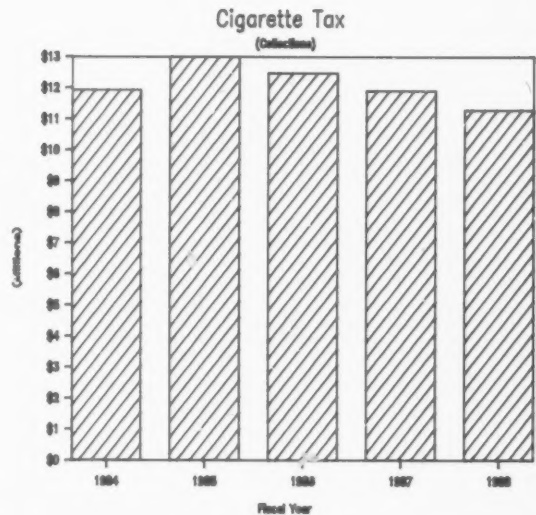
	Number of licenses	Total fees paid
FY 84	2,598	\$ 16,000
FY 85	2,587	15,650
FY 86	2,424	15,035
FY 87	2,260	14,975
FY 88	2,154	13,325



Cigarette Sales Tax

Cigarette wholesalers in the state pay a tax of 16¢ per package of 20 cigarettes. The tax is included in the retail price of the cigarettes. A tax insignia must be affixed to each package within 72 hours after receipt by the distributor or dealer. Wholesalers and dealers are entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and precollecting the tax on behalf of the State of Montana:

- 1) 6% for up to 2,580 cartons purchased in any calendar month;
- 2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
- 3) 3% for purchases in excess of 5,160 cartons in any calendar month.



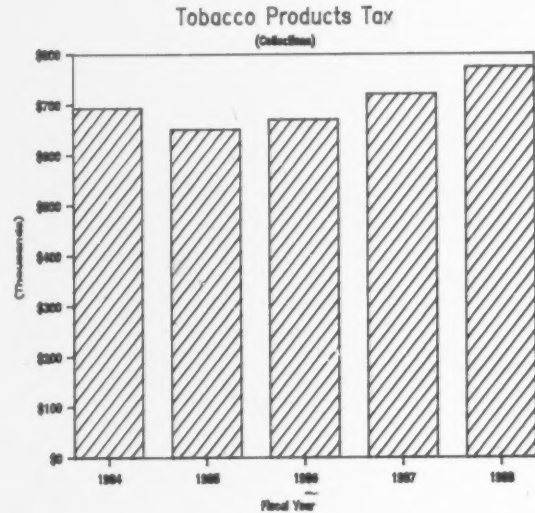
All money collected from the Cigarette Sales Tax are deposited in the Long-Range Building Program Fund. 79.75% of the deposits are allocated to the Debt Service Fund Type and 20.25% go to the Capital Projects Fund Type.

Cigarette Sales Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
\$11,929,453	\$12,984,626	\$12,469,883	\$11,895,275	\$11,278,326

Tobacco Products Tax

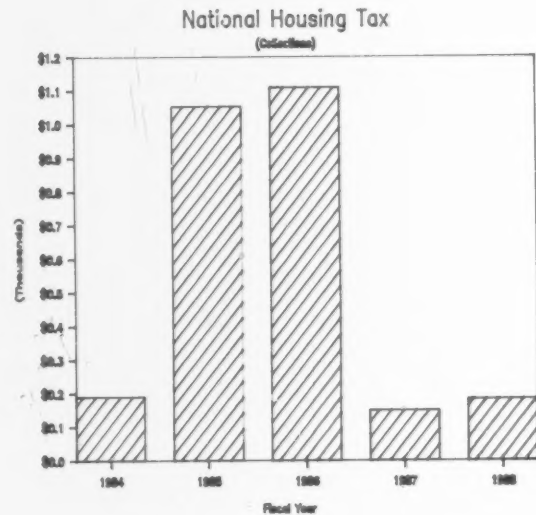
All tobacco products, excluding cigarettes, are subject to a tax of 12½% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the Long-Range Building Program Debt Service Fund.

**Tobacco Products Tax Collections**

FY 84	FY 85	FY 86	FY 87	FY 88
\$692,897	\$650,793	\$669,932	\$720,332	\$773,440

National Housing Tax

The Department of Revenue is authorized to request payment in lieu of taxes, from the United States, for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in the University millage special revenue account.

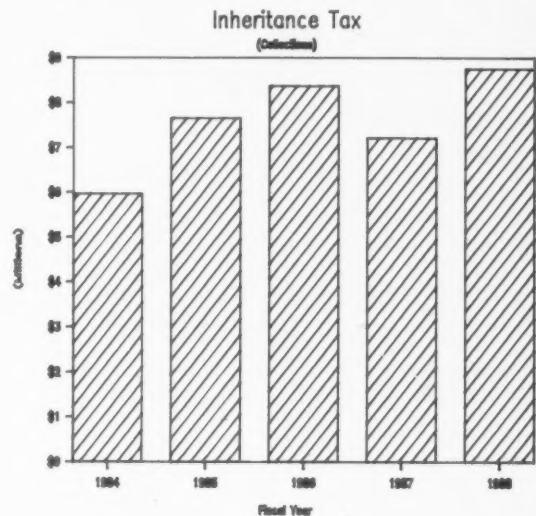


	FY 84	FY 85	FY 86	FY 87	FY 88
National Housing Tax Collections	\$190	\$1,054	\$1,109	\$150	\$184

Inheritance Tax

An inheritance or succession tax is paid by the recipient of any decedent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively). The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under \$25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of \$25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the General Fund.



Total Inheritance Taxes Paid

FY 85	FY 85	FY 86	FY 87	FY 88
\$5,960,471	\$7,656,622	\$8,364,764	\$7,212,092	\$8,745,457

Accommodation Tax

A tax is imposed on users of overnight lodging facilities. This tax is 4% of the accommodation charge and is collected by the owner or operator of the facility. Because the tax went into effect July 1, 1987, only \$3,372,658 (or three-quarters of the fiscal year) was collected in FY 88. It is estimated that \$4,500,000 will be collected in FY89.

Collections from the Accommodation Tax are transferred to a special revenue fund for state and tourism promotion. The monies are then distributed as follows: 2% of the proceeds goes to the Department of Revenue to cover costs of collecting and disbursing the tax, 1% goes to the Montana historical society, 2.5% goes to the university system for the Montana travel research program and 75% to the Department of Commerce for direct use. The remaining goes to various regional nonprofit tourism corporations unless that particular city-county area collects in excess of \$140,000 in proceeds annually. In this instance, half of the amount available for distribution to the nonprofit tourism corporation would instead go to a non-profit convention and visitors bureau in that city-county region.

Dangerous Drug Tax

A tax is imposed on the possession and storage of dangerous drugs. This tax is 10% of the assessed market value of the drugs or a specified rate whichever is greater. In addition, a 5% surtax is imposed to offset the costs of administration. For FY 88, \$46,768 was collected out of \$1,694,037 assessed. The Department of Revenue allocates 50% of Drug Tax collections to the Department of Institutions for youth evaluation and chemical abuse programs. Of the remaining revenues, 85% goes to the Department of Justice to be used for grants to youth court chemical abuse assessments and the detention of youth offenders. The final 15% goes to a special law enforcement account.

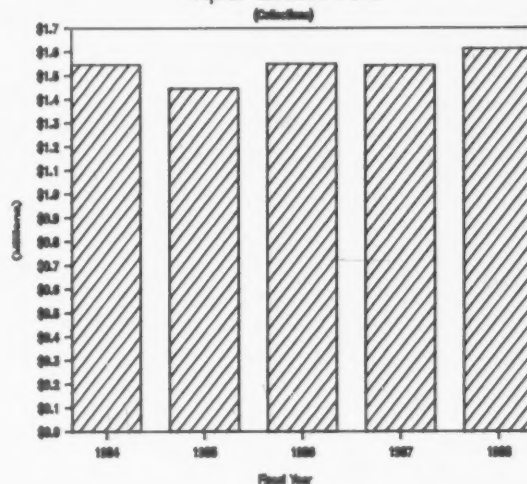
VII. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Nontax Collections

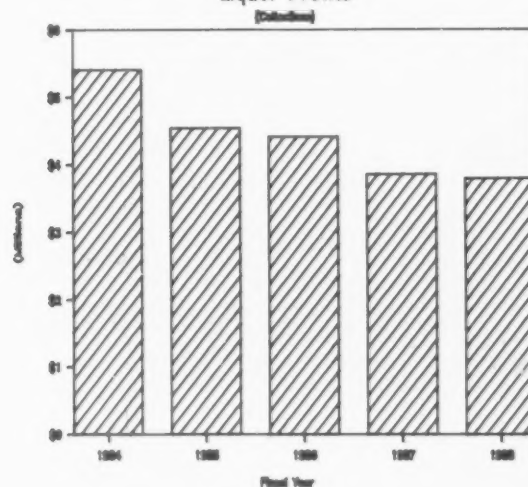
After July 1, 1974, All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of \$20,000 (not applicable to transfer or renewal of licenses prior to that date). In cities of 10,000 population or larger, an annual renewal fee of \$800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads, resorts, and caterers pay specific fees different than those collected for other liquor licenses. Liquor license fees are deposited in the General Fund.

Profits earned from the sale of liquor by the Department, are also deposited in the General Fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.

Liquor License Fees



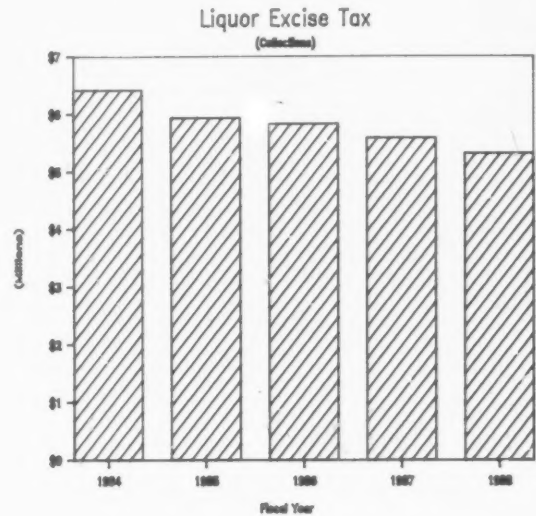
Liquor Profits



	FY 84	FY 85	FY 86	FY 87	FY 88
Liquor license fee collections	\$ 1,545,252	\$ 1,445,442	\$ 1,547,927	\$ 1,540,138	\$ 1,610,907
Liquor profits	\$ 5,408,943	\$ 4,540,660	\$ 4,408,188	\$ 3,850,811	\$ 3,785,922

Liquor Excise Tax

The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold by the state. Payment of the tax must not be later than the last day of the month immediately following the close of each quarterly period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

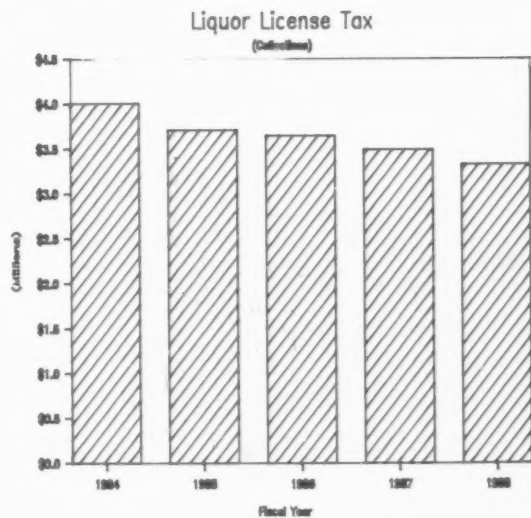


Liquor Excise Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
\$ 6,415,784	\$ 5,935,058	\$ 5,833,106	\$ 5,589,174	\$ 5,322,934

Liquor License Tax

A license tax, amounting to 10% of the retail selling price of all liquor sold by the state is levied in Montana. The license tax is in addition to the liquor excise tax. The Department of Revenue allocates 30% of Liquor License Tax collections to county governments for distribution to incorporated cities and towns. An additional four and one-half percent is allocated to counties for county purposes. The remaining revenues collected from the Liquor License Tax are deposited in the State Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism (Figure 4).

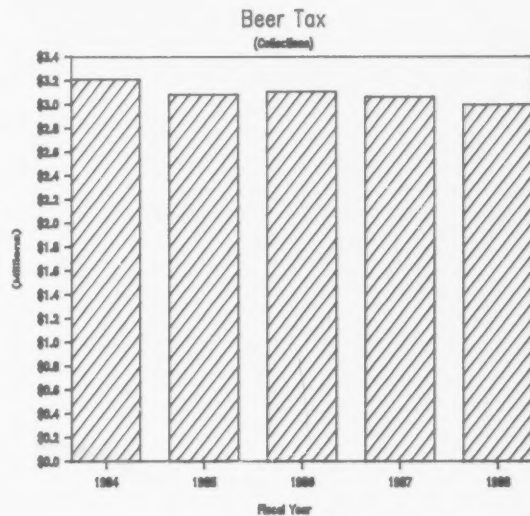


Liquor License Tax Collections

FY 84	FY 85	FY 86	FY 87	FY 88
\$ 4,006,857	\$ 3,707,794	\$ 3,645,692	\$ 3,490,356	\$ 3,323,773

Beer Tax

In addition to the annual license tax, a monthly tax of \$4.30 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. All revenue received from taxes on beer over and above \$2.80 per 31 gallons is deposited to the credit of the Incorporated Cities and Towns Beer Tax Account in the State Special Revenue Fund. All funds received by cities and towns are expended for purposes such as law enforcement, maintenance of transportation systems, and public health. One dollar collected on every 31 gallons of beer is deposited in the Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism. The remaining balance of revenue collections is deposited in the General Fund (Figure 5).

**Beer Tax Collections**

FY 84	FY 85	FY 86	FY 87	FY 88
\$ 3,211,297	\$ 3,083,163	\$ 3,105,743	\$ 3,060,956	\$ 2,997,015

Figure 4. Liquor License Tax Allocation

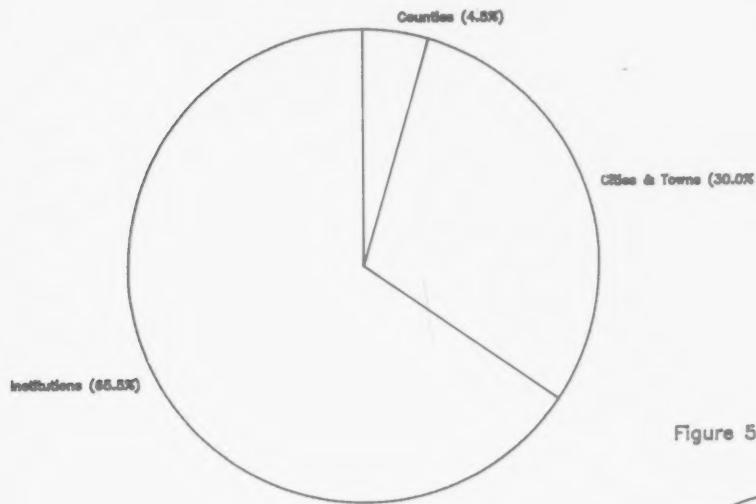


Figure 5. Beer Tax Allocation

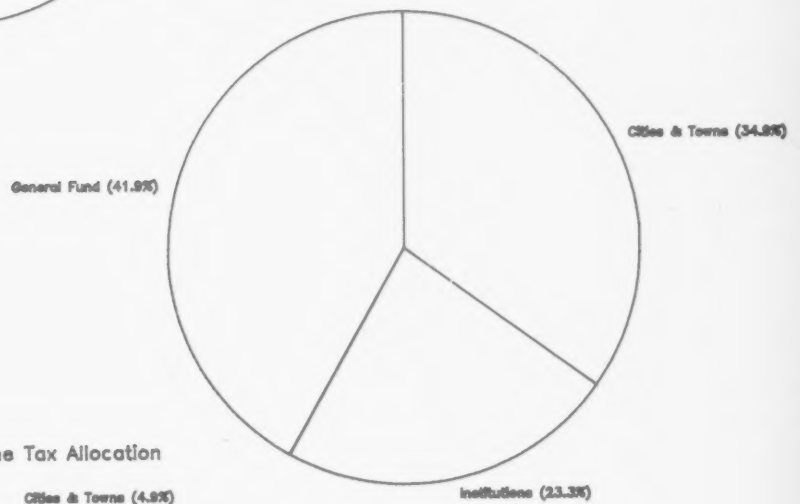


Figure 6. Table Wine Tax Allocation

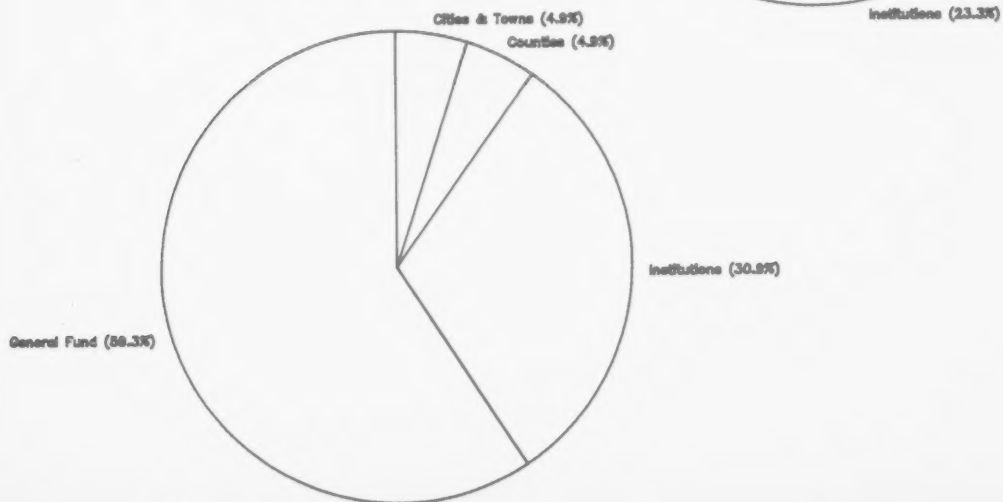
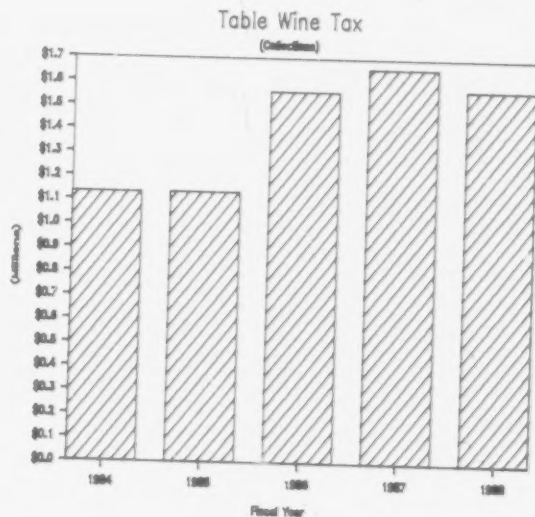


Table Wine Tax

A tax of 27¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 59.26% to the General Fund, 4.93% to counties, 4.93% to cities and towns, and 30.89% to the Department of Institutions for treatment, rehabilitation and prevention of alcoholism (Figure 6).



	FY 84	FY 85	FY 86	FY 87	FY 88
Table Wine Tax collections from the Department	\$ 96,893	\$ 74,738	\$ 88,817	\$ 78,260	\$ 57,816
Table Wine Tax collections from distributors	\$ 1,034,239	\$ 1,057,322	\$ 1,469,538	\$ 1,579,522	\$ 1,511,324
Total	\$ 1,131,132	\$ 1,132,060	\$ 1,558,355	\$ 1,657,782	\$ 1,569,140

VIII. PROPERTY TAX

The Department's Role

Although property taxes are 95% local taxes, the Property Assessment Division is responsible for insuring that all property in the state is treated fairly. The Division's duties include the appraisal, assessment, and equalization of the value of all property in the state for the purpose of taxation.

Most real estate and improvements are assessed by the classification and appraisal office in each county. The county assessor is responsible for appraising most personal property. The rate of tax on the various classes of property and the establishment of the actual classes is a function of the Legislature.

Property that is single and continuous and is in more than one county (such as railways, telephone lines, powerlines and pipelines) is centrally assessed by the Property Assessment Division. The valuation is apportioned to counties and other jurisdictions on a mileage basis or other basis judged to be "reasonable and proper."

In 1975, the Legislature required the Department of Revenue to administer and supervise a program for the revaluation, every five years, of all taxable property within the state. Revaluations (more commonly called reappraisal cycles) are designed to insure that all property is taxed on current structural and market information. Montana's second state level reappraisal was completed in 1985. The new reappraisal values were used for the 1986 tax year. The state's third reappraisal is scheduled to be completed by December 31, 1990.

Calculation and Distribution of Property Taxes

Property tax liability is determined based on the market value of the property, the statutory tax rate for the class of property that it belongs to, and the mill levy in the jurisdiction in which the property is located. Property tax liability is calculated in the following way:

Market Value $\times$ Statutory Tax Rate = Taxable Value

Taxable Value $\times$ Mill Levy = Property Tax Liability

The statutory tax rate is determined by classifying the property into one of twenty property classifications.

Following is an example of a property tax liability computation for a home using the actual 1987-88 mill levy for Billings, Montana. A mill is a tenth of a cent, so a levy of 334.97 translates to \$334.97 per \$1000 of taxable valuation.

Assessed value (market value)	\$	80,000
Classification (class 4 = 3.86%) $\times$		.0386
Taxable value	\$	3,088
Mill Levy (334.97 mills) $\times$		.33497
Property tax liability	\$	1,034

Property tax revenue is collected by county treasurers and is distributed based on relative mill levies. The Montana property tax dollar in 1987 was distributed as follows:

Schools, other than universities	\$	.57
Counties		.21
Cities and towns		.13
State		.02
Other		.07

**Summary of Significant Property Tax Changes
by the 1987 Legislature**

Property taxation experienced many changes as a result of 1987 legislation. The most significant changes are summarized as follows.

As a result of an initiative (I-105) and clarifying legislation (SB 71) that provided for a tax freeze, property tax liability on all classes of property is frozen at the 1986 level. Consequently, mill levies of the taxing jurisdictions of the state cannot be increased over 1986 levies, except in exceptional cases. While the legislation does not affect the taxable valuation of the state's taxing jurisdictions, it acts to limit the amount of property tax revenue enjoyed by the districts.

Beginning in tax year 1987, the Department is required to conduct an annual sales assessment study for the purpose of adjusting assessments of real property to reflect changing market conditions. The 1987 adjustments reduced valuations in 26 counties in the state and resulted in a reduction of taxable values of \$19.4 million statewide.

Property taxation for motor vehicles was changed significantly by the 1987 Legislation. The fee in lieu of tax for light vehicles, motorcycles, and recreational vehicles was repealed and a 2 percent property tax levied on the wholesale value was imposed in its place (an additional 0.5 percent tax can be elected by local governments).

Property taxes on motorboats and noncommercial aircraft were repealed (HB 512 and HB 658). Beginning in 1988, these vehicles are subject to a fee in lieu of tax. These laws reduced taxable valuations from 1987 to 1988 by a total of \$8,117,290.

Finally, large trucks and trailers were transferred from class 10 to class 8, reducing the classification factor from 16 percent to 11 percent (SB 44). As a result, the valuation of the state fell by \$4,479,277.

Legislation was passed to expand Montana's property tax incentives. HB 709 revised the local option new industry incentives to include mineral extraction and processing activities in the list of activities eligible for the abatement. All research and development property is classified as class 5 property and faces a 3 percent classification rate, instead of rates ranging from 3.86 to 16 percent.

Finally, certain agricultural property was exempted from tax (SB 340). Unprocessed agricultural products and certain livestock are no longer subject to property taxation beginning in 1988. 1988 taxable values fell by \$9,453,739 as a result.

Although the 1987 Legislature did not specifically address property tax issues of railroads, the value for railroad companies dropped between 1987 and 1988 due to a settlement reached between the railroads and the Department of Revenue. The railroads had appealed both the value of their property in the state of Montana, and the rate of taxation for tax years 1986 through 1988.

The 1987 values for the railroads are the actual values certified to the counties and have not been adjusted to reflect the settlement. The certified 1988 values have been adjusted to reflect the settlement figures. As a result, the taxable value of railroads dropped \$29,539,760 statewide from 1987 to 1988.

Classification of Property for Purposes of Taxation

Montana law requires that all property except agricultural land and mines be assessed at 100 percent of market value.

The market value of all motor trucks, agricultural equipment, and vehicles of all kinds, is the average wholesale value (loan value in the case of agricultural machinery and equipment) shown in national appraisal guides and manuals or the value of the vehicle before reconditioning and profit margin. Market value for most other property is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

The table below outlines Montana's 1988 property tax classifications and provides **taxable value rates** as percentages of market value:

1988 Classification of Taxable Property in Montana, with Taxable Value Rates as Percentages of Market Value

- Class 1:** 100% of net proceeds after deducting specified expenses
(15-6-131 MCA) a) The annual net proceeds sold during the taxable year by all **mines except coal and metal mines.**
- Class 2:** 3% of gross proceeds
(15-6-132 MCA) a) The annual gross proceeds of **metal mines.**
33-1/3% of gross proceeds
b) The annual gross proceeds of **underground coal mines.**
45% of gross proceeds
c) The annual gross proceeds of **coal mines using the strip-mining method.**
- Class 3:** 30% of productive capacity
(15-6-133 MCA) a) All **agricultural land.**
- Class 4:** 3.86% of market value
(15-6-134 MCA) a) All **land** except that specifically included in another class.
b) All **improvements** (including buildings) except those specifically included in another class.
3.86% of market value multiplied by a percentage figure based on income
c) The first \$80,000 of the market value of any improvement (including buildings) on real property and five adjoining acres, and occupied for at least 10 months a year as the primary residence of any one whose total income is not more than \$10,000 (\$12,000 for a married couple).
1.93% of market value
d) All **golf courses**, including land and improvements, that consist of at least nine holes and not less than 3,000 lineal yards.

**Class 4c property is taxable at 3.86% of assessed value times the following percentage schedule based on annual income:*

Single person adjusted gross income			Married couple adjusted gross income			Percentage multiplier
\$ 0	to	\$ 1,090	\$ 0	to	\$ 1,308	0
1,091	to	2,180	1,309	to	2,615	10
2,181	to	3,269	2,617	to	3,923	20
3,270	to	4,359	3,924	to	5,231	30
4,360	to	5,449	5,232	to	6,539	40
5,450	to	6,539	6,540	to	7,846	50
6,540	to	7,629	7,848	to	9,154	60
7,630	to	8,718	9,155	to	10,462	70
8,719	to	9,808	10,463	to	11,770	80
9,809	to	10,898	11,771	to	13,077	90

- Class 5:** 3% of market value.
(15-6-135 MCA)
- a) All property used and owned by **Cooperative Rural Electrical and Cooperative Rural Telephone** associations organized under the laws of Montana, except property owned by cooperative organizations referred to in Class 7d.
 - b) Air and water **pollution control equipment**.
 - c) Property that meets the requirements for "**New Industry**."
 - d) Any personal or real property used primarily in the production of **gasohol** during construction and for the first three years of its operation.
 - e) All land, improvements, and personal property owned and actively used by a research and development company.
 - f) Machinery and equipment used in electrolytic reduction facilities.
- Class 6:** 4% of market value.
(15-6-136 MCA)
- a) **Livestock**, poultry, bees and other domestic animals except pets not raised for profit, and the unprocessed products of such animals.
 - b) All unprocessed **agricultural products** on the farm or in farm storage, except all perishable fruits and vegetables in farm storage and owned by the producer and all producer held grain in storage.
 - c) Items of personal property intended for **lease** in the ordinary course of business. (Each item must satisfy requirements set forth in this statute).
- Class 7:** 8% of market value.
(15-6-137 MCA)
- a) **Tools, implements and machinery** used to repair and maintain machinery not used for manufacturing and mining purposes.
 - b) All property used and owned by persons, firms, corporations or other organizations that are engaged in the business of furnishing **telephone communications** exclusively to rural areas and cities and towns of 800 persons or less, (the average circuit miles for each station must be more than one mile).
 - c) Electric transformers, light and power substation machinery, natural gas regulation equipment, meters and compressor station machinery owned by **non-centrally-assessed public utilities** and tools used in repair and maintenance of this property.
 - d) All property owned by cooperative **rural electrical and telephone associations** that serve less than 95% of the consumers or users within the incorporated limits of a city or town.
- Class 8:** 11% of market value.
(15-6-138 MCA)
- a) All **agricultural implements** and equipment.
 - b) All **mining and manufacturing machinery**, fixtures, equipment, tools and supplies except coal and ore haulers and those included in Class 5.
 - c) All **trailers** having a rated capacity of $\frac{3}{4}$ tons or less.
 - d) All goods and equipment intended for **rent or lease**, except goods and equipment specifically included and taxed in another class.
 - e) **Trucks** having a rated capacity of more than $1\frac{1}{2}$ tons.
 - f) All **other machinery** except that specifically included in another class. Examples are construction, logging and ski lift equipment.

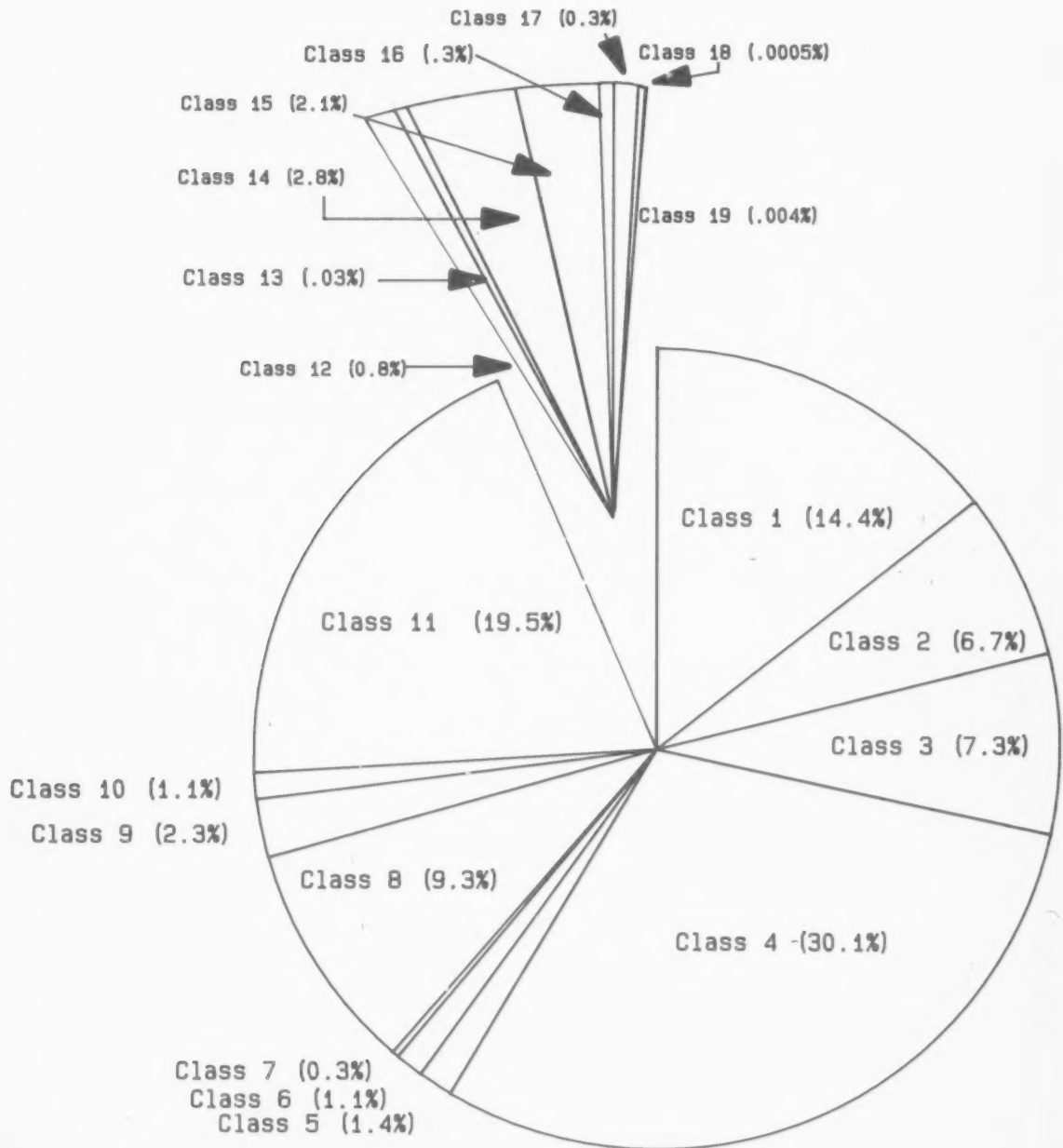
- Class 9:** 13% of market value.
(15-6-139 MCA)
- a) **Buses and trucks** with a rated capacity of more than 3/4 ton but less than or equal to 1-1/2 tons.
 - b) **Truck toppers** weighing more than 300 pounds.
 - c) **Furniture, fixtures and equipment**, except that specifically included in another class used in commercial establishments defined as any hotel, motel, office, petroleum marketing station or service, wholesale, retail or food handling business.
 - d) X-ray and medical and dental equipment.
 - e) Citizens' band radios and mobile phones.
- Class 10:** 16% of market value.
(15-6-140 MCA)
- a) **Radio and television** broadcasting and transmitting equipment.
 - b) **Theater** projectors and sound equipment.
 - c) **Cable television** systems.
 - d) Coal and ore **haulers**.
 - e) All **other property** not included in any other class in this part, except that property subject to a fee in lieu of property tax.
- Class 11:** 12% of market value.
(15-6-141 MCA)
- a) Centrally assessed **electric power companies'** allocations not including rural electric cooperatives.
 - b) Allocations for centrally assessed **natural gas companies** having a major distribution system in Montana.
 - c) **Centrally assessed companies' allocations** except electric power and natural gas companies' property and property specifically included in other classes; examples are telephone communication, airline and railroad transportation company property.
- Class 12:** 3.86% of market value
(15-6-142 MCA)
- a) Trailers and **mobile homes** used as residences, except when held by a dealer or distributor as stock or specifically included in another class.

3.86% of market value multiplied by a percentage figure based on income and determined from the table established for Class 4c.
 - b) The first \$80,000 of the market value of a trailer or mobile home used as the primary residence at least 10 months a year of any person whose total income is not more than \$10,000 (\$12,000 for a married couple).
- Class 13:** 3.84% of the combined appraised value of the standing timber and grazing productivity of the property.
(15-6-143 MCA)
- a) All **timberland** (adjoining land exceeding 15 acres in one ownership that is capable of producing timber in commercial quantity).

- Class 14:** 3.088% of market value.
(15-6-144 MCA) a) All improvements (including buildings) on land that is eligible for valuation, assessment, and taxation as agricultural land; includes one acre of real property beneath the improvements.
- Class 15:** 12% of market value. (Ceiling)*
(15-6-145 MCA) a) All **railroad** transportation property.
- Class 16:** 11% of market value.
(15-6-146 MCA) a) Harness, saddlery and other **tack equipment**.
b) All other property used for non-commercial purposes which is not real property or an improvement to real property and which is not included in another class or otherwise exempt from taxation.
- Class 17:** 12% of market value, taxable years 1986 through 1990. Thereafter, **the lesser of 12% or the percentage rate for class 15** property without adjustment.
(15-6-147 MCA) a) All **airline** transportation property.
- Class 18:** 30% of productive value in agricultural use.
(15-6-148 MCA) a) **Nonproductive mining claims** valued as if agricultural land.
- Class 19:** 2% of market value.
(15-6-149 MCA) a) **Nonproductive real property** containing less than 20 acres (rendered nonproductive by land use laws).
- Class 20:** 3.86% of market value.
(15-6-150 MCA) a) All real and personal property that:
1) Is integrally related in a single working unit.
2) Is devoted exclusively to the processing of agricultural or timber products.
3) Has not been in production for 12 consecutive months or been acquired in a foreclosure or bankruptcy proceeding under specific conditions.

*Tax rate is calculated annually as specified in 15-6-145 MCA.

ANALYSIS OF 1988 TAX BASE



ANALYSIS OF TAXABLE VALUATION 1937-1988

	AGRICULTURAL LAND			ALL OTHER REAL PROPERTY			LIVESTOCK			PERSONAL PROPERTY (EXC. LIVESTOCK)			UTILITIES*			NET PROCEEDS**			TOTAL TAXABLE VALUE		
	Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total	
1937	76,783,816	23.696		89,270,199	27.549		12,564,133	3.877		35,191,470	10.860		98,577,555	30.422		11,651,799	3.596		324,038,972		
1938	77,224,826	23.316		89,993,400	27.347		11,662,600	3.544		37,733,542	11.467		96,373,143	29.287		10,580,869	3.039		329,070,380		
1939	74,980,466	23.776		89,003,559	26.508		12,930,379	4.100		37,855,293	12.004		94,025,375	29.815		5,668,209	1.797		315,363,281		
1940	72,818,303	22.751		89,847,035	18.073		14,854,878	4.662		40,145,066	12.543		94,406,327	29.497		7,983,404	2.494		320,055,013		
1941	72,318,992	21.88		90,215,851	27.30		18,302,595	5.54		42,467,922	12.85		94,647,587	28.64		12,517,086	3.79		330,470,033		
1942	72,884,893	21.53		92,121,482	27.21		22,796,881	6.73		46,431,824	13.72		94,813,601	28.00		9,511,973	2.81		338,560,614		
1943	73,259,103	21.24		93,355,262	27.07		27,926,985	7.98		43,567,331	12.63		97,497,900	28.32		9,497,672	2.76		344,848,153		
1944	74,317,408	21.05		93,934,177	26.60		30,474,820	8.63		44,573,235	12.63		100,456,710	28.46		8,865,860	2.47		358,747,150		
1945	75,247,556	20.97		94,562,372	26.37		31,778,428	8.86		47,331,567	13.19		100,961,367	28.14		7,083,926	1.95		362,483,153		
1946	76,004,801	20.97		96,727,844	26.68		30,816,523	8.51		49,998,922	13.81		102,851,337	28.08		7,552,967	1.98		380,432,838		
1947	76,852,538	20.21		101,196,022	26.59		30,816,523	8.51		62,816,606	18.28		105,675,462	25.33		14,828,099	3.56		417,167,410		
1948	78,941,453	18.93		107,114,735	25.67		34,341,227	8.23		76,266,434	20.48		109,904,722	24.14		15,631,611	4.66		455,322,253		
1949	79,860,215	17.54		115,798,921	25.43		35,304,507	7.75		97,964,834	21.33		109,842,084	23.92		16,631,611	3.62		459,303,967		
1950	79,826,104	17.38		122,840,583	26.74		32,198,751	7.01		110,204,435	22.70		115,790,666	23.04		16,607,002	3.37		530,115,803		
1951	80,308,401	16.31		131,097,054	26.62		40,771,441	8.28		120,237,240	22.70		115,790,666	23.04		17,196,519	3.19		538,774,971		
1952	80,459,053	15.17		137,368,039	25.89		54,442,912	10.28		129,825,270	24.08		119,700,755	21.63		18,476,218	3.33		553,430,951		
1953	81,037,442	15.06		144,043,130	26.75		49,844,734	9.24		134,855,090	24.37		128,166,635	21.86		23,289,390	3.98		586,407,846		
1954	81,908,109	14.80		151,388,881	27.37		47,101,898	8.34		139,339,922	23.76		132,120,223	21.34		37,876,662	6.12		619,207,119		
1955	83,226,151	14.19		163,442,853	27.87		48,942,895	8.34		148,451,958	23.97		136,240,146	21.30		55,609,288	8.37		639,572,228		
1956	84,511,775	13.65		175,428,082	28.33		40,818,419	6.59		150,352,394	23.51		136,240,146	21.30		55,609,288	8.37		673,197,115		
1957	86,555,365	13.54		183,794,614	28.73		31,951,427	5.00		156,203,505	23.48		130,458,607	19.38		57,332,200	8.51		691,646,680		
1958	87,714,973	13.19		190,286,475	28.64		35,176,121	5.29		158,030,431	23.80		130,458,607	19.38		57,332,200	8.51		691,646,680		
1959	88,362,858	13.12		197,711,556	29.38		41,300,463	6.13		164,457,758	23.80		131,747,199	19.77		52,276,652	7.57		693,236,478		
1960	90,489,338	13.08		205,859,641	29.75		40,321,719	5.82		161,306,496	23.35		136,517,181	19.77		52,276,652	7.57		693,236,478		
1961	90,304,983	13.07		214,338,181	31.03		36,032,390	5.21		159,865,584	23.06		138,798,754	19.73		50,322,403	7.26		737,062,590		
1962	90,560,624	13.06		220,683,363	31.84		35,005,750	5.05		162,397,290	22.03		138,798,754	19.73		47,806,833	6.49		737,062,590		
1963	100,915,970	13.69		245,516,022	33.31		41,637,811	5.65		166,289,320	21.91		140,212,645	18.48		43,796,094	5.77		785,065,495		
1964	105,164,097	13.86		260,323,660	34.31		43,043,183	5.67		175,870,434	22.40		148,251,782	17.99		43,751,208	5.57		824,478,912		
1965	105,665,674	13.46		278,075,753	35.42		39,386,241	5.02		182,751,745	22.16		152,488,604	17.87		50,018,341	7.16		853,536,852		
1966	105,173,237	12.76		286,821,538	34.78		42,462,269	5.15		190,219,446	22.28		152,488,604	17.87		50,765,200	5.82		872,457,918		
1967	105,296,729	12.34		298,932,883	35.02		48,939,268	5.73		207,177,949	23.75		151,166,685	17.33		75,396,505	8.22		917,110,954		
1968	106,030,666	12.15		308,301,838	35.34		49,015,580	5.61		210,977,622	23.00		152,023,376	15.68		90,305,424	9.48		952,698,790		
1969	106,081,203	11.56		321,777,705	33.09		50,854,543	5.54		219,582,213	23.04		149,293,765	15.68		96,708,451	7.96		965,708,451		
1970	106,231,436	11.15		328,762,937	34.51		58,523,015	6.14		227,995,556	23.64		149,933,967	15.52		76,866,075	7.96		995,099,126		
1971	107,256,631	11.10		339,208,116	35.11		64,448,106	6.67		246,633,620	24.78		152,485,274	15.33		64,794,333	6.51		1,061,621,651		
1972	110,540,667	11.11		352,091,172	35.38		68,554,060	6.89		267,864,965	25.23		155,307,613	14.63		69,604,224	6.56		1,198,510,071		
1973	113,353,834	10.68		371,669,111	35.01		83,821,904	7.89		289,259,197	24.13		163,083,172	13.61		116,146,343	9.69		1,350,774,330		
1974	114,788,164	9.58		405,168,914	33.81		110,064,081	9.18		336,382,289	24.90		159,002,076	11.82		223,975,328	16.38		1,391,935,128		
1975	116,071,663	8.59		435,614,953	32.25		79,028,021	5.85		341,472,848	24.53		171,762,257	12.34		244,205,602	17.54		1,466,674,705		
1976	118,823,879	8.25		453,666,664	32.59		66,003,878	4.74		346,854,736	23.65		182,244,963	12.42		266,181,793	18.15		1,568,285,437		
1977	115,099,683	7.85		483,901,703	32.99		72,460,827	4.94		392,151,466	25.01		184,303,839	11.75		276,843,999	17.65		1,621,951,970		
1978	139,424,857	8.89		531,792,142	33.91		43,769,134	2.79		407,530,688	25.13		185,902,241	11.46		281,405,885	17.35		1,845,008,937		
1979	139,797,359	8.57		578,192,323	33.74		60,300,474	3.75		425,114,755	23.04		210,342,917	11.40		407,379,105	22.08		2,020,630,740		
1980	139,797,414	7.58		578,474,345	31.35		83,900,401	4.55		471,738,514	23.35		228,288,800	11.02		547,411,267	27.09		2,204,492,144		
1981	139,801,965	6.92		605,038,594	29.94		33,979,697	1.68		471,738,514	23.35		228,288,800	11.02		547,411,267	27.09		2,204,492,144		
1982	140,225,015	6.36		599,615,034	27.20		31,847,801	1.45		352,351,065	15.98		328,288,800	14.89		752,164,369	34.12		2,230,882,688		
1983	148,362,972	6.64		612,659,958	27.43		29,977,116	1.34		322,087,626	15.42		328,288,800	14.89		752,164,369	34.12		2,230,882,688		
1984	147,314,267	6.32		636,916,015	27.33		28,505,795	1.22		355,136,209	15.24		432,680,282	18.56		730,330,120	31.33		2,370,133,344		
1985	147,625,684	6.23		656,702,193	27.11		25,999,341	1.07		356,864,852	15.06		414,670,011	17.50		768,271,263	32.41		2,308,229,404		
1986	141,288,692	6.12		671,789,039	29.10		24,741,696	1.10		324,198,820	14.05		414,670,011	17.50		768,271,263	32.41		2,308,229,404		
1987	147,665,491	7.38		656,301,039	32.80		22,266,816	1.11		307,864,198	15.39		483,375,298	24.16		383,271,701	19.16		2,000,744,543		
1988	147,589,708	7.60		642,318,328	33.06		22,001,578	1.13		285,346,583	14.69		435,379,023	22.41		410,314,576	21.11		1,942,949,796		

** Net proceeds include gross proceeds from 1976 on.

BEAVERHEAD COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		358,161	358,161		440,672	440,672
CLASS 2						
Gross Proceeds		-	-		1,354,858	40,645
CLASS 3						
Agricultural Land: (30%)						
Irrigated	63,254	1,797,190	539,157	63,057	1,792,152	537,646
Non-Irrigated	10,389	210,841	63,253	10,388	210,827	63,248
Grazing	897,807	4,625,620	1,387,686	897,431	4,615,917	1,384,775
Wild Hay	94,925	1,340,827	402,248	94,910	1,340,424	402,127
CLASS 4						
Land and Improvements:						
Residential (3.86%)		73,571,208	2,848,850		74,424,132	2,872,771
(0% - 3.474%)		1,831,991	42,723		1,945,273	44,449
Commercial (3.86%)		29,910,827	1,154,554		30,498,336	1,177,233
Industrial (3.86%)		3,207,842	123,822		3,710,722	143,235
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		52,464	1,013		52,464	1,013
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		622	24		2,530	98
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,751,958	202,558		7,076,740	212,304
New Industrial Property (3%)		1,034,600	31,038		-	-
Pollution Control and Gasohol (3%)		426,957	12,809		386,340	11,594
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		33,957,387	1,358,243		32,975,482	1,319,018
Agricultural Products (4%)		491,180	19,648		-	-
Leased and Rental Property (4%)		39,815	1,592		36,926	1,477
CLASS 7						
Tools, Implements and Machinery (8%)		893,438	71,476		784,406	62,751
Independent Telephone (8%)		2,606,403	208,512		2,403,285	192,263
CLASS 8						
Farm Machinery (11%)		6,509,467	716,033		6,469,488	711,653
Mining & Manufacturing Machinery (11%)		7,557,223	831,296		8,935,261	982,879
Trucks and Trailers (16%; 11%)		893,474	142,957		629,093	69,209
Aircraft (11%)		296,505	32,615		-	-
Other Property (11%)		4,286,130	471,501		5,234,756	575,829
CLASS 9						
Buses and Trucks (13%)		358,441	46,598		316,651	41,174
Furniture and Fixtures (13%)		2,723,386	354,047		2,582,371	335,716
Other Property (13%)		36,280	4,716		31,125	4,047
CLASS 10						
Broadcasting & Theater Equipment (16%)		141,904	22,705		132,352	21,175
Other Property (16%)		2,325	372		2,325	372
CLASS 11						
Utilities (12%)		13,324,135	1,598,897		12,712,980	1,525,557
CLASS 12						
Mobile Homes (3.86%)		5,172,822	199,666		5,355,583	206,724
(0% - 3.474%)		241,326	6,176		224,121	5,410
CLASS 13						
Timber Land (3.84%)	23,424	473,677	18,189	23,319	473,049	18,166
CLASS 14						
One Acre Farmsteads (3.088%)		25,799,188	796,676		26,806,983	827,802
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		7,903,762	840,961		4,644,624	509,514
CLASS 16						
Other Property		258,680	28,499		63,150	6,947
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		239,088,056	14,939,271		238,665,398	14,749,490

NOTE: Figures shown are as reported to Department of Revenue by County.

BIG HORN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		169,555	169,555		368,507	368,507
CLASS 2						
Gross Proceeds		179,156,272	80,620,322		168,215,060	75,696,777
CLASS 3						
Agricultural Land: (30%)						
Irrigated	38,586	1,759,177	527,909	38,260	1,744,378	523,313
Non-Irrigated	125,088	4,125,786	1,238,017	125,063	4,125,414	1,237,624
Grazing	1,239,220	5,276,285	1,584,302	1,240,603	5,284,303	1,585,291
Wild Hay	23,382	497,166	149,272	23,376	496,813	149,044
CLASS 4						
Land and Improvements:						
Residential (3.86%)		55,877,866	2,156,871		47,553,704	1,835,571
(0% - 3.474%)		1,637,386	39,973		1,514,061	34,890
Commercial (3.86%)		26,727,692	1,031,704		22,929,654	885,092
Industrial (3.86%)		74,271,716	2,866,886		64,149,797	2,476,183
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		299,763	5,786		257,797	4,976
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		408,169	15,754		353,007	13,627
CLASS 5						
Rural Electric & Telephone Co-op (3%)		10,318,912	309,568		9,902,848	297,085
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		20,253,399	810,056		20,718,938	828,752
Agricultural Products (4%)		2,429,999	97,201		-	-
Leased and Rental Property (4%)		32,468	1,298		44,690	1,787
CLASS 7						
Tools, Implements and Machinery (8%)		657,566	52,614		567,511	45,404
Independent Telephone (8%)		7,468	597		6,828	546
CLASS 8						
Farm Machinery (11%)		12,252,915	1,347,822		11,506,799	1,265,739
Mining & Manufacturing Machinery (11%)		61,118,733	6,723,068		53,586,235	5,894,486
Trucks and Trailers (16%; 11%)		2,603,392	416,541		2,669,400	295,266
Aircraft (11%)		529,081	58,205		-	-
Other Property (11%)		49,432,937	5,437,648		42,151,121	4,636,624
CLASS 9						
Buses and Trucks (13%)		783,701	101,881		855,402	111,202
Furniture and Fixtures (13%)		3,112,863	404,683		2,965,980	385,586
Other Property (13%)		134,688	17,511		139,907	18,188
CLASS 10						
Broadcasting & Theater Equipment (16%)		217,297	34,767		520,510	83,282
Other Property (16%)		7,731,844	1,237,095		6,963,817	1,114,212
CLASS 11						
Utilities (12%)		30,872,524	3,704,702		30,729,121	3,687,493
CLASS 12						
Mobile Homes (3.86%)		4,815,624	185,881		4,168,385	160,900
(0% - 3.474%)		121,404	696		56,263	1,040
CLASS 13						
Timber Land (3.84%)	53,165	433,211	16,628	53,037	432,544	16,602
CLASS 14						
One Acre Farmsteads (3.088%)		33,407,220	1,031,658		28,601,947	883,219
(0%-2.779%)		69,494	994		57,073	1,059
CLASS 15						
Railroad Property (10.64%; 10.97%)		13,808,225	1,469,195		7,695,188	844,162
CLASS 16						
Other Property		711,594	82,328		67,515	7,427
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		606,063,392	113,948,988		541,400,517	105,390,956

NOTE: Figures shown are as reported to Department of Revenue by County.

BLAINE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		18,462,131	18,462,131		17,389,627	17,389,627
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	44,522	1,102,057	330,617	44,628	1,102,700	330,810
Non-Irrigated	356,200	6,634,490	1,990,347	355,286	6,616,195	1,984,859
Grazing	1,108,599	4,582,150	1,374,645	1,110,122	4,589,223	1,376,767
Wild Hay	24,548	580,649	174,195	24,555	581,020	174,306
CLASS 4						
Land and Improvements:						
Residential (3.86%)		28,641,464	1,105,561		28,658,341	1,106,213
(0% - 3.474%)		1,396,475	33,013		1,386,634	33,046
Commercial (3.86%)		17,033,552	657,496		16,499,060	636,864
Industrial (3.86%)		1,748,662	67,498		1,712,674	66,110
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		42,066	812		42,066	812
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Separately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		800	31		76,674	2,960
CLASS 5						
Rural Electric & Telephone Co-op (3%)		8,452,407	253,573		8,343,661	250,309
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		15,655,163	626,209		16,423,583	656,944
Agricultural Products (4%)		3,596,392	143,856		-	-
Leased and Rental Property (4%)		41,423	1,657		7,334	293
CLASS 7						
Tools, Implements and Machinery (8%)		346,011	27,681		370,037	29,603
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		15,712,888	1,728,418		14,377,629	1,580,989
Mining & Manufacturing Machinery (11%)		2,306,011	253,661		2,520,225	277,224
Trucks and Trailers (16%; 11%)		-	-		-	-
Aircraft (11%)		927,112	101,982		-	-
Other Property (11%)		374,955	41,245		357,521	39,327
CLASS 9						
Buses and Trucks (13%)		-	-		-	-
Furniture and Fixtures (13%)		974,197	126,646		1,010,146	131,319
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		154,538	24,726		184,252	29,481
Other Property (16%)		1,409,397	225,503		1,255,645	200,904
CLASS 11						
Utilities (12%)		21,219,377	2,546,325		20,374,679	2,444,961
CLASS 12						
Mobile Homes (3.86%)		2,468,485	95,284		2,638,808	101,858
(0% - 3.474%)		56,148	1,524		54,913	1,481
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		31,161,761	962,275		32,000,861	988,186
(0% - 2.779%)		36,775	528		9,560	103
CLASS 15						
Railroad Property (10.64%; 10.97%)		16,425,274	1,747,649		7,597,481	833,442
CLASS 16						
Other Property		55,628	6,118		37,072	4,078
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		201,598,438	33,111,206		186,212,621	30,672,876

NOTE: Figures shown are as reported to Department of Revenue by County.

BROADWATER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		390,165	390,165		1,105,435	1,105,435
CLASS 2						
Gross Proceeds		758,637	22,759		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	42,083	1,336,388	400,939	42,040	1,332,530	399,759
Non-Irrigated	65,747	1,260,255	378,081	66,156	1,265,553	379,670
Grazing	313,014	710,291	213,178	313,292	706,434	211,930
Wild Hay	8,015	153,300	45,997	7,947	152,222	45,673
CLASS 4						
Land and Improvements:						
Residential (3.86%)		34,207,043	1,320,369		34,621,999	1,336,404
(0% - 3.474%)		1,616,766	39,935		1,250,035	29,309
Commercial (3.86%)		9,067,640	350,002		9,552,822	368,733
Industrial (3.86%)		4,470,897	172,576		4,468,697	172,491
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,022,985	60,690		1,994,684	59,842
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		1,150,981	34,529		1,222,245	36,667
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,759,141	230,328		5,570,713	222,822
Agricultural Products (4%)		2,887,573	115,505		-	-
Leased and Rental Property (4%)		23,597	945		51,449	2,057
CLASS 7						
Tools, Implements and Machinery (8%)		352,428	28,196		310,066	24,807
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,603,929	726,438		6,045,714	665,029
Mining & Manufacturing Machinery (11%)		8,994,514	989,399		8,463,945	931,035
Trucks and Trailers (16%; 11%)		751,500	120,240		600,304	66,708
Aircraft (11%)		115,700	12,729		-	-
Other Property (11%)		1,418,859	156,083		2,041,627	224,591
CLASS 9						
Buses and Trucks (13%)		177,465	23,070		162,949	21,183
Furniture and Fixtures (13%)		1,105,235	143,686		888,153	115,460
Other Property (13%)		15,956	2,074		8,105	1,054
CLASS 10						
Broadcasting & Theater Equipment (16%)		26,998	4,320		31,552	5,048
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		30,153,073	3,618,369		28,597,656	3,431,719
CLASS 12						
Mobile Homes (3.86%)		2,864,704	110,573		2,906,608	112,192
(0% - 3.474%)		37,600	868		101,008	2,213
CLASS 13						
Timber Land (3.84%)	28,451	282,265	10,834	28,451	278,066	10,673
CLASS 14						
One Acre Farmsteads (3.088%)		18,683,897	576,951		18,842,864	581,864
(0% - 2.779%)		34,523	426		34,523	- 426
CLASS 15						
Railroad Property (10.64%; 10.97%)		8,841,912	940,780		4,897,066	537,208
CLASS 16						
Other Property		774,950	85,260		32,159	3,538
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		147,051,167	11,326,294		137,537,183	11,105,540

NOTE: Figures shown are as reported to Department of Revenue by County.

CARBON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		7,740,594	7,740,594		9,850,369	9,850,369
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	74,604	3,625,199	1,087,617	74,510	3,621,976	1,086,593
Non-Irrigated	44,082	1,098,240	329,488	44,122	1,099,503	329,851
Grazing	552,957	2,463,690	739,230	556,111	2,476,840	743,052
Wild Hay	13,703	249,832	74,962	13,703	249,831	74,949
CLASS 4						
Land and Improvements:						
Residential (3.86%)		131,622,526	5,080,677		122,856,598	4,742,259
(0% - 3.474%)		5,812,357	138,917		5,362,164	119,431
Commercial (3.86%)		28,576,539	1,103,078		26,240,639	1,012,874
Industrial (3.86%)		2,483,089	95,848		2,115,579	81,658
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		702,646	13,562		653,461	12,612
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		675,406	26,070		622,307	24,021
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,932,692	117,981		3,692,839	110,785
New Industrial Property (3%)		651,373	19,541		622,420	18,672
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		9,873,919	394,873		9,302,371	372,083
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		59,257	2,372		43,622	1,745
CLASS 7						
Tools, Implements and Machinery (8%)		256,129	20,495		266,029	21,286
Independent Telephone (8%)		946,034	75,682		881,722	70,539
CLASS 8						
Farm Machinery (11%)		8,099,449	890,936		7,771,521	854,870
Mining & Manufacturing Machinery (11%)		2,265,757	249,242		3,456,760	380,245
Trucks and Trailers (16%; 11%)		1,158,726	185,396		1,061,605	137,856
Aircraft (11%)		357,210	39,296		-	-
Other Property (11%)		1,516,622	166,852		2,842,375	312,669
CLASS 9						
Buses and Trucks (13%)		527,308	68,550		585,235	76,081
Furniture and Fixtures (13%)		1,731,285	225,076		1,823,230	237,029
Other Property (13%)		-	-		1,936	252
CLASS 10						
Broadcasting & Theater Equipment (16%)		153,120	24,499		120,345	19,256
Other Property (16%)		528,111	84,497		490,174	78,428
CLASS 11						
Utilities (12%)		21,324,001	2,558,877		21,314,972	2,557,794
CLASS 12						
Mobile Homes (3.86%)		4,071,961	157,178		3,973,380	153,373
(0% - 3.474%)		129,899	2,929		115,617	2,321
CLASS 13						
Timber Land (3.84%)	5,528	16,658	639	5,528	16,658	639
CLASS 14						
One Acre Farmsteads (3.088%)		50,773,475	1,568,246		47,803,210	1,476,155
(0% - 2.779%)		39,870	768		88,691	1,529
CLASS 15						
Railroad Property (10.64%; 10.97%)		6,606,722	702,956		3,646,699	400,043
CLASS 16						
Other Property		479,716	52,849		149,995	16,500
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		300,549,412	24,039,773		285,220,673	25,377,819

NOTE: Figures shown are as reported to Department of Revenue by County.

CARTER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		242,754	242,754		152,925	152,925
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated		-	-		-	-
Non-Irrigated	81,970	907,856	272,357	78,471	855,444	256,636
Grazing	1,263,070	4,364,787	1,309,436	1,253,739	4,380,722	1,314,217
Wild Hay	43,298	469,066	140,722	48,003	484,949	145,485
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,313,544	205,105		4,173,469	161,089
(0% - 3.474%)		291,512	4,783		232,425	5,162
Commercial (3.86%)		1,745,146	67,362		1,823,088	70,373
Industrial (3.86%)		11,002	425		9,462	365
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		17,317	668		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,102,945	93,091		2,663,395	79,905
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,999,261	599,927		14,973,545	598,949
Agricultural Products (4%)		264,438	10,576		-	-
Leased and Rental Property (4%)		-	-		7,893	316
CLASS 7						
Tools, Implements and Machinery (8%)		312,138	24,971		283,515	22,681
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,653,316	731,881		6,592,193	725,139
Mining & Manufacturing Machinery (11%)		230,546	25,356		67,479	7,423
Trucks and Trailers (16%; 11%)		431,661	69,056		535,401	71,950
Aircraft (11%)		210,780	23,190		-	-
Other Property (11%)		416,197	45,801		479,465	52,741
CLASS 9						
Buses and Trucks (13%)		112,583	14,634		129,187	16,795
Furniture and Fixtures (13%)		136,410	17,736		118,798	15,444
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		18,685	2,990		19,731	3,157
Other Property (16%)		272,290	43,566		16,922	2,707
CLASS 11						
Utilities (12%)		7,362,041	883,447		7,434,786	892,177
CLASS 12						
Mobile Homes (3.86%)		717,455	27,695		704,662	27,200
(0% - 3.474%)		7,297	150		12,164	278
CLASS 13						
Timber Land (3.84%)	1,686	10,260	395	1,686	10,260	395
CLASS 14						
One Acre Farmsteads (3.088%)		16,818,800	519,333		14,748,981	455,449
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		-	-		-	-
CLASS 16						
Other Property		80,685	8,890		52,148	5,737
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		21,023	6,307
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		65,520,772	5,386,297		60,984,032	5,091,002

NOTE: Figures shown are as reported to Department of Revenue by County.

CASCADE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	32,367	846,650	254,128	32,283	839,571	251,871
Non-Irrigated	341,424	10,556,662	3,167,647	341,057	10,538,408	3,161,522
Grazing	897,679	3,915,352	1,175,939	895,707	3,915,202	1,174,561
Wild Hay	42,134	854,551	256,604	42,213	857,717	257,315
CLASS 4						
Land and Improvements:						
Residential (3.86%)		910,925,844	35,160,920		906,984,707	35,009,610
(0% - 3.474%)		17,837,595	387,328		17,356,474	369,269
Commercial (3.86%)		331,979,506	12,814,381		348,475,588	13,451,168
Industrial (3.86%)		79,719,243	3,077,168		69,681,268	2,689,702
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		2,577,528	49,746		2,577,528	49,746
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		6,887,956	214,108		2,217,128	49,527
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		1,220,028	47,092		1,283,585	49,546
CLASS 5						
Rural Electric & Telephone Co-op (3%)		5,328,554	159,859		4,601,381	138,042
New Industrial Property (3%)		85,407	2,562		85,407	2,562
Pollution Control and Gasohol (3%)		181,629	5,449		188,901	5,667
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		13,900,329	555,887		14,826,065	593,038
Agricultural Products (4%)		2,051,914	82,072		-	-
Leased and Rental Property (4%)		149,906	5,995		267,664	10,707
CLASS 7						
Tools, Implements and Machinery (8%)		3,068,600	245,493		3,258,316	260,662
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		10,568,763	1,162,565		10,612,492	1,167,381
Mining & Manufacturing Machinery (11%)		13,771,928	1,514,915		13,274,622	1,460,207
Trucks and Trailers (16%; 11%)		5,149,925	823,967		4,496,557	494,621
Aircraft (11%)		1,562,063	171,832		-	-
Other Property (11%)		5,523,152	605,707		8,415,257	925,684
CLASS 9						
Buses and Trucks (13%)		1,595,681	207,428		1,523,026	197,998
Furniture and Fixtures (13%)		27,637,623	3,592,980		30,932,262	4,021,194
Other Property (13%)		2,826	367		2,826	367
CLASS 10						
Broadcasting & Theater Equipment (16%)		1,727,832	276,454		2,971,552	475,449
Other Property (16%)		1,494	239		-	-
CLASS 11						
Utilities (12%)		155,024,343	18,602,921		148,714,030	17,845,680
CLASS 12						
Mobile Homes (3.86%)		20,315,136	780,922		22,284,491	860,181
(0% - 3.474%)		466,829	10,204		463,452	9,148
CLASS 13						
Timber Land (3.84%)	44,219	318,998	12,231	43,971	318,026	12,212
CLASS 14						
One Acre Farmsteads (3.088%)		61,382,724	1,895,646		63,064,848	1,947,442
(0% - 2.779%)		212,636	3,930		221,621	3,980
CLASS 15						
Railroad Property (10.64%; 10.97%)		22,442,374	2,387,869		12,396,106	1,359,852
CLASS 16						
Other Property		8,722,879	833,096		4,904,863	539,535
CLASS 17						
Airline Property (12%)		10,124,913	1,214,992		12,115,128	1,453,816
CLASS 18						
Eligible Mining Claims (30%)		-	-		48	14
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,738,639,373	91,760,643		1,724,666,117	90,299,276

NOTE: Figures shown are as reported to Department of Revenue by County.

CHOUTEAU COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,589,603	1,589,603		1,090,277	1,090,277
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	8,149	208,082	62,425	8,082	206,036	61,811
Non-Irrigated	1,097,149	38,447,988	11,534,396	1,098,789	38,492,826	11,547,848
Grazing	923,819	3,363,697	1,009,109	923,175	3,367,813	1,010,344
Wild Hay	23,456	429,839	128,952	23,423	428,932	128,680
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,241,672	1,437,529		37,390,021	1,443,255
(0% - 3.474%)		734,292	15,709		644,978	14,103
Commercial (3.86%)		9,624,542	371,507		9,407,736	363,139
Industrial (3.86%)		7,864,483	303,569		7,744,606	298,942
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		3,338	129		3,338	129
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,702,476	231,074		7,018,613	210,558
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		19,036	571		18,349	550
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,239,753	449,587		10,628,329	425,133
Agricultural Products (4%)		13,220,092	528,804		-	-
Leased and Rental Property (4%)		12,313	493		14,181	567
CLASS 7						
Tools, Implements and Machinery (8%)		1,104,884	88,391		1,045,204	83,616
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		39,455,501	4,340,105		36,317,304	3,994,903
Mining & Manufacturing Machinery (11%)		2,159,378	237,532		2,005,157	220,567
Trucks and Trailers (16%; 11%)		3,263,547	522,164		2,485,616	273,413
Aircraft (11%)		949,552	104,451		-	-
Other Property (11%)		1,802,113	198,281		2,354,297	258,973
CLASS 9						
Buses and Trucks (13%)		425,118	55,270		413,912	53,812
Furniture and Fixtures (13%)		966,095	125,592		1,127,101	146,523
Other Property (13%)		6,327	823		1,664	216
CLASS 10						
Broadcasting & Theater Equipment (16%)		129,642	20,743		150,190	24,031
Other Property (16%)		2,228	356		2,063	330
CLASS 11						
Utilities (12%)		13,875,897	1,665,108		14,228,857	1,707,463
CLASS 12						
Mobile Homes (3.86%)		2,511,392	96,940		2,600,986	100,398
(0% - 3.474%)		68,815	1,513		78,362	1,978
CLASS 13						
Timber Land (3.84%)	10,836	31,513	1,210	10,836	31,513	1,210
CLASS 14						
One Acre Farmsteads (3.088%)		69,229,964	2,137,820		69,836,253	2,156,542
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		5,568,557	592,494		3,222,094	353,464
CLASS 16						
Other Property		500,709	55,094		32,168	3,539
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		273,752,438	27,907,344		252,388,776	25,976,314

NOTE: Figures shown are as reported to Department of Revenue by County.

CUSTER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		59,285	59,285		160,485	160,485
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	26,034	1,073,459	322,123	25,846	1,067,182	320,155
Non-Irrigated	70,043	1,140,379	342,248	69,780	1,136,391	340,917
Grazing	1,731,716	4,608,454	1,383,414	1,732,272	4,610,217	1,383,065
Wild Hay	19,716	293,784	88,199	19,450	287,626	86,288
CLASS 4						
Land and Improvements:						
Residential (3.86%)		127,235,635	4,911,414		109,338,944	4,220,480
(0% - 3.474%)		3,254,266	72,153		3,079,850	67,654
Commercial (3.86%)		57,718,986	2,227,944		49,234,626	1,900,449
Industrial (3.86%)		4,765,512	183,948		4,396,166	169,693
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		552,133	10,655		474,834	9,166
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,173,900	125,218		3,865,826	115,970
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		15,070	452		15,070	452
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		13,462,937	538,458		12,529,965	501,185
Agricultural Products (4%)		444,320	17,772		-	-
Leased and Rental Property (4%)		58,868	2,354		49,547	1,982
CLASS 7						
Tools, Implements and Machinery (8%)		508,035	40,637		498,936	39,923
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,215,684	683,722		5,754,870	633,042
Mining & Manufacturing Machinery (11%)		1,739,017	191,291		1,705,105	187,563
Trucks and Trailers (16%; 11%)		1,163,053	186,088		906,010	99,662
Aircraft (11%)		626,325	68,899		-	-
Other Property (11%)		2,933,797	322,776		2,560,109	281,614
CLASS 9						
Buses and Trucks (13%)		403,052	52,397		426,539	55,450
Furniture and Fixtures (13%)		5,565,258	723,490		4,672,681	607,457
Other Property (13%)		-	-		6,097	793
CLASS 10						
Broadcasting & Theater Equipment (16%)		373,836	59,814		328,357	52,536
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		19,524,880	2,342,988		19,016,130	2,281,939
CLASS 12						
Mobile Homes (3.86%)		5,109,594	197,234		4,743,989	183,118
(0% - 3.474%)		190,305	4,756		268,686	6,313
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		22,781,219	703,421		19,398,657	599,023
(0% - 2.779%)		32,235	561		120,064	2,808
CLASS 15						
Railroad Property (10.64%; 10.97%)		10,126,817	1,077,503		5,620,338	616,551
CLASS 16						
Other Property		321,854	35,440		29,905	3,290
CLASS 17						
Airline Property (12%)		180,799	21,696		93,019	11,162
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		296,652,748	16,998,350		256,396,221	14,940,185

NOTE: Figures shown are as reported to Department of Revenue by County.

DANIELS COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		96,360	96,360		12,159	12,159
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	639	17,241	5,172	639	17,241	5,172
Non-Irrigated	420,256	6,698,845	2,009,654	420,231	6,698,615	2,009,585
Grazing	218,879	787,868	236,360	218,900	788,004	236,401
Wild Hay	7,878	97,448	29,244	7,878	97,448	29,244
CLASS 4						
Land and Improvements:						
Residential (3.86%)		20,252,938	781,776		17,459,474	673,938
(0% - 3.474%)		362,698	8,473		322,499	7,069
Commercial (3.86%)		8,467,169	326,837		7,326,551	282,801
Industrial (3.86%)		1,930,900	74,533		1,594,313	61,537
New Manufacturing (1.93%-3.474%)		-	-		-	-
Golf Courses (1.93%)		101,242	1,954		113,167	2,184
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		144,550	5,581		75,417	2,911
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,194,312	125,834		4,045,443	121,367
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,376,987	135,066		3,565,706	142,619
Agricultural Products (4%)		2,355,538	94,226		-	-
Leased and Rental Property (4%)		10,185	409		1,364	55
CLASS 7						
Tools, Implements and Machinery (8%)		516,258	41,300		481,808	38,543
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		13,887,149	1,527,593		12,767,906	1,404,468
Mining & Manufacturing Machinery (11%)		698,400	76,823		732,921	80,622
Trucks and Trailers (16%;11%)		630,200	100,831		450,285	50,213
Aircraft (11%)		246,574	27,126		-	-
Other Property (11%)		249,300	27,423		329,148	36,205
CLASS 9						
Buses and Trucks (13%)		234,428	30,476		192,174	24,989
Furniture and Fixtures (13%)		788,808	102,547		768,228	99,872
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		35,384	5,662		34,884	5,582
Other Property (16%)		12,173	1,948		12,147	1,944
CLASS 11						
Utilities (12%)		1,507,337	180,882		1,475,985	177,119
CLASS 12						
Mobile Homes (3.86%)		782,251	30,196		828,232	31,970
(0% - 3.474%)		10,955	233		11,271	205
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		24,971,335	771,115		21,611,735	667,372
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		6,584,391	700,581		3,657,012	401,175
CLASS 16						
Other Property		117,450	12,932		14,084	1,549
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		100,166,674	7,569,147		85,485,221	6,608,870

NOTE: Figures shown are as reported to Department of Revenue by County.

DAWSON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,987,866	1,987,866		3,247,272	3,247,272
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	19,077	690,381	207,129	18,611	670,454	201,136
Non-Irrigated	427,004	6,492,941	1,947,982	427,181	6,507,289	1,952,187
Grazing	883,506	2,845,373	853,780	882,713	2,842,631	852,789
Wild Hay	4,731	46,373	13,915	4,626	45,716	13,718
CLASS 4						
Land and Improvements:						
Residential (3.86%)		129,143,403	4,985,017		110,941,274	4,282,324
(0% - 3.474%)		2,029,664	52,880		2,126,292	52,735
Commercial (3.86%)		52,317,925	2,019,461		45,119,693	1,741,611
Industrial (3.86%)		4,629,285	178,693		3,222,541	124,392
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		172,831	6,672		151,255	5,838
CLASS 5						
Rural Electric & Telephone Co-op (3%)		9,076,766	272,306		8,729,620	261,892
New Industrial Property (3%)		94,228	2,827		94,228	2,827
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,364,699	334,542		8,752,643	350,100
Agricultural Products (4%)		2,793,898	111,764		-	-
Leased and Rental Property (4%)		52,844	2,114		32,407	1,297
CLASS 7						
Tools, Implements and Machinery (8%)		913,357	73,070		770,317	61,625
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		13,045,080	1,434,956		12,514,613	1,376,603
Mining & Manufacturing Machinery (11%)		4,730,047	520,307		3,890,148	427,919
Trucks and Trailers (16%;11%)		1,067,582	170,813		977,488	107,528
Aircraft (11%)		470,816	51,795		-	-
Other Property (11%)		2,233,297	245,709		2,773,903	305,133
CLASS 9						
Buses and Trucks (13%)		633,377	82,338		467,607	60,789
Furniture and Fixtures (13%)		4,310,984	560,446		3,878,939	504,270
Other Property (13%)		21	3		21	3
CLASS 10						
Broadcasting & Theater Equipment (16%)		305,044	48,806		297,329	47,574
Other Property (16%)		333,762	53,404		235,753	37,722
CLASS 11						
Utilities (12%)		28,722,928	3,446,756		30,169,615	3,620,355
CLASS 12						
Mobile Homes (3.86%)		6,960,368	268,315		5,606,887	216,428
(0% - 3.474%)		157,590	3,344		174,612	3,927
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		32,584,872	1,006,101		27,981,075	864,060
(0%-2.779%)		36,590	565		51,261	1,036
CLASS 15						
Railroad Property (10.64%;10.97%)		23,909,909	2,544,014		15,129,612	1,659,715
CLASS 16						
Other Property		499,101	54,934		35,399	3,895
CLASS 17						
Airline Property(12%)		107,734	12,928		59,675	7,161
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		341,760,936	23,555,552		297,497,569	22,395,861

NOTE: Figures shown are as reported to Department of Revenue by County.

DEER LODGE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	8,704	199,233	59,777	8,720	196,976	59,100
Non-Irrigated	70	2,710	813	70	2,710	813
Grazing	160,029	573,939	172,182	158,464	569,836	170,951
Wild Hay	6,664	96,209	28,864	6,608	94,652	28,397
CLASS 4						
Land and Improvements:						
Residential (3.86%)		103,325,261	3,988,427		103,337,216	3,988,813
(0% - 3.474%)		4,212,834	100,962		3,800,614	86,155
Commercial (3.86%)		26,698,827	1,030,591		25,998,007	1,003,540
Industrial (3.86%)		8,207,909	316,824		7,984,909	308,216
New Manufacturing (1.93%-3.474%)		-	-		-	-
Golf Courses (1.93%)		464,651	8,967		464,651	8,967
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		99,967	2,999		94,825	2,845
New Industrial Property (3%)		70,689	2,120		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		2,181,057	87,224		2,236,896	89,474
Agricultural Products (4%)		8,645	346		-	-
Leased and Rental Property (4%)		40,921	1,636		21,516	861
CLASS 7						
Tools, Implements and Machinery (8%)		230,448	18,437		207,830	16,624
Independent Telephone (8%)		301,577	24,126		235,808	18,865
CLASS 8						
Farm Machinery (11%)		490,563	53,965		483,521	53,187
Mining & Manufacturing Machinery (11%)		855,152	94,067		974,031	107,142
Trucks and Trailers (16%; 11%)		607,733	97,231		366,259	41,007
Aircraft (11%)		60,516	6,658		-	-
Other Property (11%)		1,833,939	201,823		1,411,618	155,280
CLASS 9						
Buses and Trucks (13%)		117,503	15,276		100,031	13,003
Furniture and Fixtures (13%)		1,880,242	244,440		1,912,826	248,670
Other Property (13%)		367	48		303	39
CLASS 10						
Broadcasting & Theater Equipment (16%)		195,865	31,339		215,416	34,466
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		16,160,892	1,939,301		15,880,704	1,905,685
CLASS 12						
Mobile Homes (3.86%)		3,235,082	124,870		3,331,695	128,600
(0% - 3.474%)		156,673	3,995		125,678	2,566
CLASS 13						
Timber Land (3.84%)	81,732	409,127	15,710	82,319	404,586	15,536
CLASS 14						
One Acre Farmsteads (3.088%)		4,016,789	124,037		3,965,816	122,460
(0% - 2.779%)		6,000	120		3,000	65
CLASS 15						
Railroad Property (10.64%; 10.97%)		508,377	54,220		574,114	62,980
CLASS 16						
Other Property		261,906	28,850		47,101	5,184
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		1,581	476		1,153	347
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		4,788	96		12,978	260
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		177,517,972	8,880,817		175,057,276	8,680,098

NOTE: Figures shown are as reported to Department of Revenue by County.

FALLON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		51,755,180	51,755,180		57,996,362	57,996,362
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	-	-	-	-	-	-
Non-Irrigated	159,433	2,073,994	622,198	159,662	2,068,963	620,697
Grazing	651,803	1,955,774	586,772	651,486	1,958,486	587,546
Wild Hay	23,877	236,298	70,889	23,974	236,437	70,940
CLASS 4						
Land and Improvements:						
Residential (3.86%)		30,729,886	1,186,252		25,552,186	986,311
(0% - 3.474%)		480,768	11,097		430,114	9,611
Commercial (3.86%)		12,452,257	480,654		11,071,172	427,343
Industrial (3.86%)		652,142	25,172		483,778	18,675
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		3,504,293	135,267		3,432,543	132,493
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,912,340	57,369		1,682,325	50,470
New Industrial Property (3%)		647,442	24,991		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		9,052,826	362,094		9,516,048	380,638
Agricultural Products (4%)		1,259,422	50,377		-	-
Leased and Rental Property (4%)		3,651	146		660	26
CLASS 7						
Tools, Implements and Machinery (8%)		242,580	19,406		220,999	17,678
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		7,606,796	836,750		7,256,461	798,214
Mining & Manufacturing Machinery (11%)		20,136,227	2,214,986		20,878,988	2,296,687
Trucks and Trailers (16%; 11%)		941,794	150,687		582,279	64,052
Aircraft (11%)		532,916	58,630		-	-
Other Property (11%)		3,528,655	388,170		3,017,166	331,898
CLASS 9						
Buses and Trucks (13%)		367,776	47,815		431,425	56,085
Furniture and Fixtures (13%)		1,167,843	151,832		1,006,258	130,811
Other Property (13%)		8,887	1,155		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		171,327	27,413		136,901	21,904
Other Property (16%)		5,846,925	935,509		5,770,936	923,350
CLASS 11						
Utilities (12%)		27,631,271	3,315,758		28,768,310	3,452,194
CLASS 12						
Mobile Homes (3.86%)		3,288,475	126,929		2,722,165	105,081
(0% - 3.474%)		6,074	132		11,833	293
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		15,857,611	489,713		13,981,128	431,737
(0% - 2.779%)		10,038	217		2,023	44
CLASS 15						
Railroad Property (10.64%; 10.97%)		4,315,011	459,116		2,389,160	262,090
CLASS 16						
Other Property		114,402	12,585		-	-
CLASS 17						
Airline Property (12%)		3,726	447		3,464	415
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		208,494,607	64,605,708		201,608,570	70,173,645

NOTE: Figures shown are as reported to Department of Revenue by County.

FERGUS COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		229,201	229,201		315,745	315,745
CLASS 2						
Gross Proceeds		482,959	14,489		60,277	1,808
CLASS 3						
Agricultural Land: (30%)						
Irrigated	7,342	234,078	70,228	7,342	234,078	70,228
Non-Irrigated	434,233	12,829,776	3,848,933	433,082	12,803,656	3,841,097
Grazing	1,404,331	5,486,628	1,645,988	1,405,041	5,494,593	1,648,378
Wild Hay	116,891	1,981,685	594,506	116,953	1,983,275	594,983
CLASS 4						
Land and Improvements:						
Residential (3.86%)		91,883,849	3,546,931		92,690,190	3,577,838
(0% - 3.474%)		2,859,441	68,038		2,685,683	62,018
Commercial (3.86%)		37,888,481	1,462,528		37,707,650	1,455,525
Industrial (3.86%)		5,749,946	221,949		5,423,861	209,363
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		57,600	2,223		94,100	1,816
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		222,522	8,590		237,249	9,159
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,767,071	233,010		7,715,056	231,458
New Industrial Property (3%)		-	-		370,807	11,124
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		22,549,557	901,906		23,736,719	949,474
Agricultural Products (4%)		1,975,491	79,017		-	-
Leased and Rental Property (4%)		67,946	2,719		57,158	2,286
CLASS 7						
Tools, Implements and Machinery (8%)		992,219	79,388		952,842	76,221
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		17,468,835	1,921,575		16,748,329	1,842,322
Mining & Manufacturing Machinery (11%)		3,151,670	346,685		3,827,419	421,016
Trucks and Trailers (16%; 11%)		1,863,729	298,196		1,301,081	145,748
Aircraft (11%)		722,872	79,520		-	-
Other Property (11%)		3,449,426	379,537		3,418,696	376,065
CLASS 9						
Buses and Trucks (13%)		630,591	81,988		553,093	71,902
Furniture and Fixtures (13%)		3,453,368	448,957		3,361,543	437,007
Other Property (13%)		4,734	616		3,320	431
CLASS 10						
Broadcasting & Theater Equipment (16%)		194,050	31,048		181,979	29,118
Other Property (16%)		648,392	103,743		538,708	86,193
CLASS 11						
Utilities (12%)		12,558,404	1,507,011		11,811,434	1,417,372
CLASS 12						
Mobile Homes (3.86%)		7,885,239	304,361		8,008,719	309,137
(0% - 3.474%)		265,183	6,000		326,604	7,476
CLASS 13						
Timber Land (3.84%)	115,620	1,132,590	43,491	115,657	1,131,400	43,446
CLASS 14						
One Acre Farmsteads (3.088%)		43,606,039	1,346,554		43,650,685	1,347,929
(0%-2.779%)		3,886	96		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		7,212,707	767,432		4,310,666	472,881
CLASS 16						
Other Property		440,006	48,507		88,759	9,766
CLASS 17						
Airline Property (12%)		227,745	27,329		116,614	13,993
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		298,177,916	20,752,290		291,941,988	20,090,323

NOTE: Figures shown are as reported to Department of Revenue by County.

FLATHEAD COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	15,727	643,966	193,190	15,915	642,929	192,879
Non-Irrigated	69,695	3,699,345	1,109,804	68,636	3,646,059	1,093,818
Grazing	138,423	689,105	206,732	82,262	493,102	147,931
Wild Hay	20,657	472,234	141,671	20,111	449,535	134,861
CLASS 4						
Land and Improvements:						
Residential (3.86%)		935,711,666	36,118,473		953,621,160	36,809,782
(0% - 3.474%)		15,450,940	358,449		14,018,703	305,760
Commercial (3.86%)		380,618,854	14,691,887		385,742,424	14,889,659
Industrial (3.86%)		94,386,341	3,643,312		99,678,860	3,847,604
New Manufacturing (1.93% - 3.474%)		1,115,500	21,529		-	-
Golf Courses (1.93%)		2,437,082	47,034		3,534,560	68,217
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		137,040	3,173		140,247	3,199
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		167,571	6,468		128,984	4,979
CLASS 5						
Rural Electric & Telephone Co-op (3%)		16,228,809	486,863		15,506,859	465,206
New Industrial Property (3%)		58,266	1,748		151,704	4,551
Pollution Control and Gasohol (3%)		66,070,329	1,982,110		61,425,870	1,842,776
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,104,464	204,197		5,283,838	211,354
Agricultural Products (4%)		219,497	8,780		-	-
Leased and Rental Property (4%)		379,518	15,181		460,174	18,407
CLASS 7						
Tools, Implements and Machinery (8%)		3,318,493	265,480		3,933,516	314,681
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,241,362	686,550		6,136,764	675,044
Mining & Manufacturing Machinery (11%)		28,655,403	3,152,095		28,346,760	3,118,144
Trucks and Trailers (16%; 11%)		6,546,264	1,047,401		5,434,520	605,479
Aircraft (11%)		802,243	88,247		-	-
Other Property (11%)		20,131,854	2,214,505		19,524,935	2,147,741
CLASS 9						
Buses and Trucks (13%)		2,125,142	276,269		1,968,318	255,881
Furniture and Fixtures (13%)		26,436,324	3,436,723		26,671,816	3,467,336
Other Property (13%)		114,689	14,910		460,649	59,884
CLASS 10						
Broadcasting & Theater Equipment (16%)		1,501,379	240,222		1,293,484	206,958
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		59,055,360	7,086,639		61,758,715	7,411,046
CLASS 12						
Mobile Homes (3.86%)		40,926,114	1,579,749		42,082,741	1,624,394
(0% - 3.474%)		1,301,087	30,516		1,130,183	25,254
CLASS 13						
Timber Land (3.84%)	461,085	44,948,169	1,726,009	463,766	44,515,910	1,709,411
CLASS 14						
One Acre Farmsteads (3.088%)		96,861,159	2,991,071		103,723,906	3,202,994
(0% - 2.779%)		815,168	17,650		679,721	15,977
CLASS 15						
Railroad Property (10.64%; 10.97%)		28,453,388	3,027,440		15,733,350	1,725,948
CLASS 16						
Other Property		6,098,796	670,868		649,490	71,444
CLASS 17						
Airline Property (12%)		1,580,818	189,697		3,370,703	404,484
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		579,464	11,589		585,684	11,714
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,900,083,203	87,994,231		1,912,926,173	87,094,797

NOTE: Figures shown are as reported to Department of Revenue by County.

GALLATIN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	80,239	2,537,568	761,443	80,210	2,535,681	760,704
Non-Irrigated	109,203	4,147,025	1,244,262	108,935	4,124,462	1,237,339
Grazing	543,471	2,580,416	774,683	543,009	2,587,584	776,275
Wild Hay	19,283	467,616	140,381	19,596	477,648	143,294
CLASS 4						
Land and Improvements:						
Residential (3.86%)		606,861,052	23,425,095		611,306,232	23,596,420
(0% - 3.474%)		6,984,057	141,449		6,352,166	127,728
Commercial (3.86%)		372,980,331	14,396,953		383,647,295	14,808,760
Industrial (3.86%)		18,334,636	707,716		18,179,385	701,723
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		3,200,081	61,763		3,652,589	70,497
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		2,291,707	88,458		2,131,811	82,284
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,653,060	109,592		3,976,430	119,290
New Industrial Property (3%)		-	-		3,999,241	119,977
Pollution Control and Gasohol (3%)		2,712,119	81,364		2,207,810	66,234
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,197,330	567,692		14,310,283	572,394
Agricultural Products (4%)		63,548	2,543		-	-
Leased and Rental Property (4%)		216,115	8,643		253,098	10,124
CLASS 7						
Tools, Implements and Machinery (8%)		3,367,344	269,399		3,154,269	252,342
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		15,185,669	1,670,437		14,704,516	1,617,498
Mining & Manufacturing Machinery (11%)		28,854,836	3,174,032		27,350,314	3,008,539
Trucks and Trailers (16%; 11%)		3,666,039	586,564		3,034,679	346,716
Aircraft (11%)		2,433,840	267,736		-	-
Other Property (11%)		11,247,795	1,237,706		11,983,719	1,318,212
CLASS 9						
Buses and Trucks (13%)		2,257,279	293,447		1,970,239	256,130
Furniture and Fixtures (13%)		25,883,949	3,365,356		25,133,612	3,267,370
Other Property (13%)		52,174	6,783		42,773	5,559
CLASS 10						
Broadcasting & Theater Equipment (16%)		796,766	127,481		855,205	136,832
Other Property (16%)		9,169	1,467		-	-
CLASS 11						
Utilities (12%)		62,945,761	7,553,484		62,515,311	7,501,840
CLASS 12						
Mobile Homes (3.86%)		26,856,760	1,037,262		22,346,855	862,589
(0% - 3.474%)		424,207	10,596		473,572	11,261
CLASS 13						
Timber Land (3.84%)	130,559	2,733,390	104,979	130,533	2,730,694	104,859
CLASS 14						
One Acre Farmsteads (3.088%)		59,714,409	1,843,939		60,053,487	1,854,456
(0% - 2.779%)		172,640	3,745		113,560	2,347
CLASS 15						
Railroad Property (10.64%; 10.97%)		16,188,551	1,722,459		8,862,872	972,257
CLASS 16						
Other Property		2,075,083	229,400		597,131	65,685
CLASS 17						
Airline Property (12%)		6,666,724	800,006		7,826,642	939,197
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		74,305	1,486		90,476	1,809
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,312,833,351	66,819,801		1,313,581,641	65,718,541

NOTE: Figures shown are as reported to Department of Revenue by County.

GARFIELD COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,397,748	1,397,748		1,226,324	1,226,324
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	465	5,290	1,587	465	5,290	1,587
Non-Irrigated	304,750	3,834,641	1,150,392	307,537	3,844,056	1,153,216
Grazing	1,781,754	5,315,064	1,594,519	1,785,725	5,322,255	1,596,679
Wild Hay	10,241	138,613	41,581	10,100	137,871	41,359
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,687,570	219,568		4,843,657	186,954
(0% - 3.474%)		104,565	1,957		84,157	1,715
Commercial (3.86%)		2,773,567	107,057		2,501,673	96,570
Industrial (3.86%)		391,500	15,112		336,690	12,996
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		1,553,076	59,949		1,343,414	51,855
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,456,472	103,693		3,477,432	104,325
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,152,882	566,088		14,418,052	576,725
Agricultural Products (4%)		545,199	21,809		-	-
Leased and Rental Property (4%)		2,845	114		500	20
CLASS 7						
Tools, Implements and Machinery (8%)		267,247	21,386		250,667	20,056
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		7,058,210	776,408		6,677,538	734,537
Mining & Manufacturing Machinery (11%)		421,640	46,379		340,687	37,477
Trucks and Trailers (16%; 11%)		620,782	99,323		467,387	51,413
Aircraft (11%)		630,848	69,398		-	-
Other Property (11%)		421,640	46,409		680,873	74,900
CLASS 9						
Buses and Trucks (13%)		335,163	43,575		334,847	43,529
Furniture and Fixtures (13%)		257,401	33,461		222,876	28,979
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		78,386	12,541		67,546	10,807
Other Property (16%)		14,369	2,300		12,185	1,949
CLASS 11						
Utilities (12%)		22,421	2,690		21,713	2,606
CLASS 12						
Mobile Homes (3.86%)		1,719,909	66,398		1,623,588	62,670
(0% - 3.474%)		19,816	589		17,753	432
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		16,567,777	511,616		14,347,689	443,055
(0% - 2.779%)		7,975	149		6,751	91
CLASS 15						
Railroad Property (10.64%; 10.97%)		-	-		-	-
CLASS 16						
Other Property		225,457	24,842		49,172	5,409
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		68,028,073	7,038,638		62,662,643	6,568,235

NOTE: Figures shown are as reported to Department of Revenue by County.

GLACIER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		11,609,096	11,609,096		15,048,034	15,048,034
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	4,480	166,836	50,057	4,450	165,157	49,553
Non-Irrigated	275,588	8,328,327	2,498,498	275,332	8,322,606	2,496,782
Grazing	377,926	1,859,257	557,777	378,384	1,857,351	557,205
Wild Hay	12,973	160,818	48,248	12,858	159,467	47,842
CLASS 4						
Land and Improvements:						
Residential (3.86%)		67,332,362	2,599,073		67,300,782	2,597,821
(0% - 3.474%)		1,386,327	33,633		1,609,971	37,925
Commercial (3.86%)		38,917,341	1,502,212		39,414,413	1,521,403
Industrial (3.86%)		5,385,034	207,863		4,807,576	185,575
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		619,369	11,955		619,369	11,955
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		516,255	13,809		351,234	10,150
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		463,028	17,875		463,028	17,875
CLASS 5						
Rural Electric & Telephone Co-op (3%)		12,106,777	363,204		13,284,307	398,528
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,591,466	223,611		4,716,144	188,640
Agricultural Products (4%)		2,593,694	103,745		-	-
Leased and Rental Property (4%)		72,864	2,915		139,406	5,577
CLASS 7						
Tools, Implements and Machinery (8%)		1,042,093	83,374		950,676	76,054
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		11,345,182	1,247,972		10,018,410	1,102,030
Mining & Manufacturing Machinery (11%)		13,478,927	1,482,678		8,433,229	927,655
Trucks and Trailers (16%:11%)		1,586,140	253,783		1,064,135	120,810
Aircraft (11%)		914,880	100,642		-	-
Other Property (11%)		2,915,903	320,766		2,287,486	251,625
CLASS 9						
Buses and Trucks (13%)		405,376	52,699		417,470	54,271
Furniture and Fixtures (13%)		4,701,461	611,209		4,430,174	575,923
Other Property (13%)		55,555	7,220		60,099	7,814
CLASS 10						
Broadcasting & Theater Equipment (16%)		146,607	23,457		122,676	19,628
Other Property (16%)		2,195,804	351,314		2,113,035	338,093
CLASS 11						
Utilities (12%)		36,445,774	4,373,500		39,752,231	4,770,264
CLASS 12						
Mobile Homes (3.86%)		3,022,645	116,660		3,025,431	116,782
(0% - 3.474%)		95,724	2,742		112,056	2,446
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		20,731,262	640,101		21,259,133	656,485
(0% - 2.779%)		23,197	531		16,240	250
CLASS 15						
Railroad Property (10.64%:10.97%)		16,920,088	1,800,298		9,324,333	1,022,881
CLASS 16						
Other Property		310,003	33,004		38,945	4,284
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,240	425		21,240	425
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		273,466,712	31,345,966		261,705,844	33,222,585

NOTE: Figures shown are as reported to Department of Revenue by County.

GOLDEN VALLEY COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		44,867	44,867		26,355	26,355
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	9,067	207,136	62,147	8,588	199,830	59,955
Non-Irrigated	97,154	1,850,794	555,243	94,479	1,812,697	543,815
Grazing	538,972	1,490,200	447,068	538,874	1,533,282	459,989
Wild Hay	12,538	166,353	49,909	16,505	174,403	52,326
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,285,555	204,021		5,861,333	226,256
(0% - 3.474%)		116,756	2,134		160,530	3,946
Commercial (3.86%)		960,835	37,088		1,020,175	39,385
Industrial (3.86%)		66,900	2,583		77,100	2,977
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		10,478	403		6,615	255
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,091,812	32,756		1,080,556	32,418
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,972,881	238,900		5,596,938	223,875
Agricultural Products (4%)		1,397,984	55,920		-	-
Leased and Rental Property (4%)		756	30		2,094	84
CLASS 7						
Tools, Implements and Machinery (8%)		135,713	10,858		151,022	12,080
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,441,573	378,574		2,984,200	328,259
Mining & Manufacturing Machinery (11%)		107,890	11,869		76,097	8,370
Trucks and Trailers (16%; 11%)		200,112	32,014		128,533	14,161
Aircraft (11%)		6,150	677		-	-
Other Property (11%)		222,010	24,436		247,760	27,259
CLASS 9						
Buses and Trucks (13%)		154,176	20,044		136,195	17,706
Furniture and Fixtures (13%)		83,445	10,848		85,188	11,072
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		26,972	4,315		20,012	3,202
Other Property (16%)		7,756	1,240		9,538	1,526
CLASS 11						
Utilities (12%)		17,288,871	2,074,665		16,941,071	2,032,931
CLASS 12						
Mobile Homes (3.86%)		453,979	17,523		561,992	21,693
(0% - 3.474%)		4,763	92		4,763	92
CLASS 13						
Timber Land (3.84%)	13,147	126,357	4,853	12,877	126,644	4,860
CLASS 14						
One Acre Farmsteads (3.088%)		11,466,097	354,057		11,128,639	343,635
(0% - 2.779%)		16,303	453		16,303	453
CLASS 15						
Railroad Property (10.64%; 10.97%)		5,888,602	626,547		3,261,385	357,775
CLASS 16						
Other Property		46,488	5,133		20,290	2,229
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		58,340,564	5,311,267		53,451,540	4,858,939

NOTE: Figures shown are as reported to Department of Revenue by County.

GRANITE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		1,269,316	38,079		3,078,601	92,358
CLASS 3						
Agricultural Land: (30%)						
Irrigated	7,404	265,615	79,681	7,283	265,615	79,681
Non-Irrigated	1,493	37,946	11,385	1,207	26,708	8,014
Grazing	229,425	897,771	269,362	230,168	908,843	272,653
Wild Hay	20,558	591,867	177,567	20,481	588,633	176,597
CLASS 4						
Land and Improvements:						
Residential (3.86%)		29,341,639	1,132,637		30,031,967	1,159,227
(0% - 3.474%)		1,077,766	22,404		1,093,140	21,865
Commercial (3.86%)		5,685,691	219,467		5,499,162	212,267
Industrial (3.86%)		1,686,970	65,117		1,936,072	74,731
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		241,714	9,330		236,012	9,110
CLASS 5						
Rural Electric & Telephone Co-op (3%)		441,493	13,245		387,473	11,624
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,442,949	297,694		7,402,317	296,086
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		-	-		7,857	315
CLASS 7						
Tools, Implements and Machinery (8%)		141,769	11,342		151,949	12,158
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		2,084,641	229,313		2,023,869	222,626
Mining & Manufacturing Machinery (11%)		2,514,473	276,592		2,348,621	258,349
Trucks and Trailers (16%;11%)		357,026	57,128		294,576	32,403
Aircraft (11%)		58,871	6,476		-	-
Other Property (11%)		2,350,417	258,562		2,359,980	259,607
CLASS 9						
Buses and Trucks (13%)		130,079	16,911		123,693	16,083
Furniture and Fixtures (13%)		542,967	70,587		473,523	61,560
Other Property (13%)		1,757	228		1,893	246
CLASS 10						
Broadcasting & Theater Equipment (16%)		19,500	3,120		20,250	3,240
Other Property (16%)		207,300	33,168		194,760	31,162
CLASS 11						
Utilities (12%)		33,103,254	3,860,607		22,075,250	2,649,028
CLASS 12						
Mobile Homes (3.86%)		2,267,395	87,535		2,322,434	89,646
(0% - 3.474%)		45,439	1,010		60,584	1,416
CLASS 13						
Timber Land (3.84%)	107,379	3,123,150	119,926	106,702	3,118,156	119,736
CLASS 14						
One Acre Farmsteads (3.088%)		8,620,427	266,221		8,836,862	272,885
(0%-2.779%)		8,233	204		8,248	204
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		4,548,775	498,999
CLASS 16						
Other Property		228,237	25,129		24,978	2,748
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		104,785,672	7,660,027		100,450,801	6,946,624

NOTE: Figures shown are as reported to Department of Revenue by County.

HILL COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		10,720,351	10,720,351		8,023,092	8,023,092
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	2,899	63,734	19,130	2,899	63,731	19,128
Non-Irrigated	1,105,082	20,824,716	6,247,550	1,105,286	20,827,972	6,248,392
Grazing	441,569	1,551,637	465,731	441,292	1,550,469	465,141
Wild Hay	3,111	44,359	13,313	3,117	44,607	13,387
CLASS 4						
Land and Improvements:						
Residential (3.86%)		167,859,921	6,479,400		167,656,672	6,471,543
(0% - 3.474%)		2,579,976	55,858		3,115,526	69,091
Commercial (3.86%)		78,137,680	3,016,122		77,167,255	2,978,664
Industrial (3.86%)		14,064,124	542,872		14,415,417	556,430
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		251,936	4,862		251,372	4,851
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		744,667	28,743		854,633	32,984
CLASS 5						
Rural Electric & Telephone Co-op (3%)		13,006,621	390,204		12,548,784	376,465
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,991,065	239,578		6,173,799	246,935
Agricultural Products (4%)		10,786,121	431,447		-	-
Leased and Rental Property (4%)		247,093	9,882		265,617	10,623
CLASS 7						
Tools, Implements and Machinery (8%)		1,437,795	115,011		1,470,894	117,679
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		28,449,170	3,129,406		27,690,154	3,045,914
Mining & Manufacturing Machinery (11%)		5,715,072	628,659		4,333,379	476,671
Trucks and Trailers (16%; 11%)		2,960,313	473,636		2,134,903	237,962
Aircraft (11%)		956,155	105,187		-	-
Other Property (11%)		4,217,506	463,954		4,177,416	459,518
CLASS 9						
Buses and Trucks (13%)		821,022	106,735		706,171	91,806
Furniture and Fixtures (13%)		7,071,634	919,343		6,079,221	790,299
Other Property (13%)		52,650	6,846		158,885	20,661
CLASS 10						
Broadcasting & Theater Equipment (16%)		416,670	66,667		386,912	61,905
Other Property (16%)		181,198	28,992		200,085	32,016
CLASS 11						
Utilities (12%)		22,856,557	2,742,793		22,213,842	2,665,659
CLASS 12						
Mobile Homes (3.86%)		11,451,541	442,034		11,244,650	434,053
(0% - 3.474%)		276,555	6,678		296,208	7,239
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		53,233,571	1,643,857		54,047,054	1,668,982
(0% - 2.779%)		14,542	194		2,812,568	59
CLASS 15						
Railroad Property (10.64%; 10.97%)		36,249,979	3,856,996		20,911,026	2,293,943
CLASS 16						
Other Property		747,185	82,219		50,497	5,557
CLASS 17						
Airline Property (12%)		123,859	14,864		65,556	7,867
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		504,106,975	43,499,114		471,938,367	37,934,516

NOTE: Figures shown are as reported to Department of Revenue by County.

JEFFERSON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		84,138	84,138		45,270	45,270
CLASS 2						
Gross Proceeds		33,839,906	1,015,198		68,953,342	2,068,600
CLASS 3						
Agricultural Land: (30%)						
Irrigated	13,670	356,910	107,074	13,627	355,850	106,755
Non-Irrigated	23,546	360,960	108,293	23,523	360,531	108,165
Grazing	346,471	878,840	263,749	346,795	885,192	265,558
Wild Hay	10,489	207,739	62,327	10,461	207,202	62,166
CLASS 4						
Land and Improvements:						
Residential (3.86%)		90,256,281	3,483,969		94,481,778	3,647,002
(0% - 3.474%)		2,700,808	55,965		2,777,022	58,761
Commercial (3.86%)		19,816,480	764,912		11,358,322	438,426
Industrial (3.86%)		15,933,869	615,050		16,389,046	632,620
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		285,027	11,002		285,027	11,002
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,220,217	36,607		1,323,426	39,701
New Industrial Property (3%)		-	-		35,574,283	1,067,228
Pollution Control and Gasohol (3%)		1,333,631	40,009		10,433,014	312,990
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,962,054	238,411		6,139,278	245,552
Agricultural Products (4%)		455,643	18,226		-	-
Leased and Rental Property (4%)		4,301	172		12,075	483
CLASS 7						
Tools, Implements and Machinery (8%)		216,954	17,350		196,879	15,757
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		2,346,500	258,111		2,094,246	230,375
Mining & Manufacturing Machinery (11%)		36,055,345	3,966,086		22,107,100	2,431,782
Trucks and Trailers (16%;11%)		817,215	130,744		675,909	74,350
Aircraft (11%)		105,955	11,655		-	-
Other Property (11%)		10,461,292	1,150,836		13,402,248	1,474,245
CLASS 9						
Buses and Trucks (13%)		196,334	25,497		174,640	22,704
Furniture and Fixtures (13%)		1,357,795	176,511		1,163,934	151,310
Other Property (13%)		16,061	2,088		8,444	1,098
CLASS 10						
Broadcasting & Theater Equipment (16%)		62,383	9,981		69,204	11,073
Other Property (16%)		3,636,140	581,782		5,077,608	812,418
CLASS 11						
Utilities (12%)		43,885,357	5,266,240		41,861,589	5,023,394
CLASS 12						
Mobile Homes (3.86%)		3,809,778	147,071		3,856,135	148,854
(0% - 3.474%)		241,648	4,287		163,198	4,017
CLASS 13						
Timber Land (3.84%)	44,981	673,572	25,866	44,683	672,230	25,814
CLASS 14						
One Acre Farmsteads (3.088%)		11,433,820	353,081		11,950,607	369,039
(0%-2.779%)		87,131	1,607		50,235	964
CLASS 15						
Railroad Property (10.64%;10.97%)		8,357,422	889,230		4,627,341	507,620
CLASS 16						
Other Property		342,097	37,645		59,350	6,529
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		1,496	447		1,604	479
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		3,636	73		3,636	73
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		297,804,735	19,961,290		357,796,797	20,422,174

NOTE: Figures shown are as reported to Department of Revenue by County.

JUDITH BASIN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		117,867	117,867		59,480	59,480
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,291	50,215	15,066	1,291	50,220	15,066
Non-Irrigated	212,918	6,177,485	1,853,260	213,005	6,186,116	1,855,838
Grazing	499,483	3,077,183	923,210	499,943	3,076,817	923,044
Wild Hay	55,477	1,255,132	376,543	55,172	1,249,910	374,974
CLASS 4						
Land and Improvements:						
Residential (3.86%)		13,410,661	517,696		13,315,765	513,983
(0% - 3.474%)		199,569	5,557		272,917	5,855
Commercial (3.86%)		3,329,908	128,553		3,500,607	135,141
Industrial (3.86%)		1,973,520	76,178		1,898,716	73,291
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		21,594	834		594,918	22,965
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,434,905	73,050		2,229,389	66,881
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		12,504,533	500,161		12,746,341	509,840
Agricultural Products (4%)		1,394,979	55,798		-	-
Leased and Rental Property (4%)		5,313	213		4,555	182
CLASS 7						
Tools, Implements and Machinery (8%)		151,758	12,141		144,525	11,562
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		7,423,538	816,590		7,258,140	798,388
Mining & Manufacturing Machinery (11%)		794,871	87,289		768,658	84,552
Trucks and Trailers (16%; 11%)		517,690	82,829		438,339	48,219
Aircraft (11%)		110,682	12,176		-	-
Other Property (11%)		629,231	69,220		656,589	72,230
CLASS 9						
Buses and Trucks (13%)		286,931	37,301		289,596	37,649
Furniture and Fixtures (13%)		248,944	32,361		234,395	30,470
Other Property (13%)		1,652	215		1,652	215
CLASS 10						
Broadcasting & Theater Equipment (16%)		16,647	2,664		22,841	3,654
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		8,603,654	1,032,437		8,553,850	1,026,459
CLASS 12						
Mobile Homes (3.86%)		1,824,581	70,427		1,824,574	70,428
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)	6,115	46,290	1,776	6,300	46,785	1,805
CLASS 14						
One Acre Farmsteads (3.088%)		24,383,297	752,762		24,576,550	758,918
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		13,399,689	1,425,726		7,488,195	821,455
CLASS 16						
Other Property		113,281	12,501		20,466	2,251
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		50	17		15	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.8%)		-	-		-	-
TOTAL		104,505,650	9,092,418		97,510,921	8,324,801

NOTE: Figures shown are as reported to Department of Revenue by County.

LAKE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	101,468	2,209,690	662,989	101,386	2,206,861	662,058
Non-Irrigated	16,067	878,631	263,610	16,096	880,085	264,026
Grazing	168,475	907,615	272,379	167,679	899,295	269,789
Wild Hay	11,810	211,020	63,316	11,791	210,177	63,053
CLASS 4						
Land and Improvements:						
Residential (3.86%)		384,543,014	14,843,314		386,357,646	14,913,398
(0% - 3.474%)		6,992,294	157,090		6,739,834	146,063
Commercial (3.86%)		58,762,845	2,268,274		60,808,892	2,347,234
Industrial (3.86%)		6,766,377	261,182		6,701,850	258,692
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		319,800	6,172
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		68,031	525
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,564,814	106,945		3,623,184	108,697
New Industrial Property (3%)		59,025	1,771		36,496	1,095
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,831,318	473,105		12,045,757	481,821
Agricultural Products (4%)		311,331	12,454		-	-
Leased and Rental Property (4%)		71,970	2,880		99,422	3,976
CLASS 7						
Tools, Implements and Machinery (8%)		1,110,310	88,820		1,282,186	102,573
Independent Telephone (8%)		2,865	229		1,770	142
CLASS 8						
Farm Machinery (11%)		7,813,958	859,536		7,022,622	772,485
Mining & Manufacturing Machinery (11%)		5,127,135	563,986		4,618,254	508,009
Trucks and Trailers (16%; 11%)		1,009,054	161,251		833,686	91,705
Aircraft (11%)		416,851	45,857		-	-
Other Property (11%)		3,348,742	368,550		3,237,200	356,099
CLASS 9						
Buses and Trucks (13%)		597,930	77,714		546,377	71,029
Furniture and Fixtures (13%)		5,299,172	688,905		5,270,415	685,164
Other Property (13%)		9,806	1,276		13,915	1,810
CLASS 10						
Broadcasting & Theater Equipment (16%)		175,395	28,064		183,174	29,308
Other Property (16%)		829,972	132,794		819,398	131,106
CLASS 11						
Utilities (12%)		42,503,932	5,100,469		42,118,529	5,054,220
CLASS 12						
Mobile Homes (3.86%)		10,399,484	401,367		10,707,319	413,306
(0% - 3.474%)		318,338	7,033		401,911	9,349
CLASS 13						
Timber Land (3.84%)	100,910	6,098,733	234,188	100,361	6,146,789	236,033
CLASS 14						
One Acre Farmsteads (3.068%)		68,625,020	2,118,839		70,335,160	2,171,955
(0% - 2.779%)		682,532	13,679		696,542	14,415
CLASS 15						
Railroad Property (10.64%; 10.97%)		5,176,808	550,812		2,772,524	304,144
CLASS 16						
Other Property		2,777,847	297,798		57,055	6,276
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,900	438		21,900	438
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		639,455,728	31,130,914		638,084,056	30,486,165

NOTE: Figures shown are as reported to Department of Revenue by County.

LEWIS AND CLARK COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		239,104	7,173		45,533	1,366
CLASS 3						
Agricultural Land: (30%)						
Irrigated	38,741	1,082,505	324,810	38,156	1,082,027	324,608
Non-Irrigated	32,428	696,089	208,866	32,910	704,979	211,494
Grazing	731,603	3,014,424	904,859	735,383	2,959,440	887,832
Wild Hay	17,411	314,501	94,402	17,493	315,777	94,733
CLASS 4						
Land and Improvements:						
Residential (3.86%)		691,394,347	26,688,285		699,890,000	27,015,755
(0% - 3.474%)		6,268,464	149,755		6,601,653	157,681
Commercial (3.86%)		288,475,450	11,135,155		290,853,849	11,226,947
Industrial (3.86%)		10,970,429	423,462		10,912,965	421,243
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		993,046	19,165		993,046	19,165
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,371,201	71,135		1,978,935	59,366
New Industrial Property (3%)		386,210	11,586		388,836	11,666
Pollution Control and Gasohol (3%)		24,697,241	773,478		21,381,636	641,449
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,673,413	346,792		8,654,537	346,183
Agricultural Products (4%)		9,687	387		-	-
Leased and Rental Property (4%)		420,815	16,834		375,723	15,027
CLASS 7						
Tools, Implements and Machinery (8%)		2,577,553	206,196		2,381,940	190,553
Independent Telephone (8%)		962,769	77,022		838,295	67,064
CLASS 8						
Farm Machinery (11%)		4,622,007	508,419		4,328,497	476,133
Mining & Manufacturing Machinery (11%)		12,105,039	1,331,557		11,459,653	1,260,561
Trucks and Trailers (16%;11%)		4,593,546	734,967		870,114	104,343
Aircraft (11%)		902,328	99,266		-	-
Other Property (11%)		6,495,712	714,646		6,838,094	752,196
CLASS 9						
Buses and Trucks (13%)		1,013,394	131,741		1,113,869	144,803
Furniture and Fixtures (13%)		25,451,387	3,308,722		27,168,162	3,531,861
Other Property (13%)		2,777	361		2,899	377
CLASS 10						
Broadcasting & Theater Equipment (16%)		615,473	98,476		1,040,315	166,447
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		120,924,103	14,510,892		124,258,823	14,911,060
CLASS 12						
Mobile Homes (3.86%)		17,422,319	672,504		19,675,354	759,464
(0% - 3.474%)		294,169	6,607		447,849	8,170
CLASS 13						
Timber Land (3.84%)	136,026	2,141,918	82,239	135,381	2,108,925	80,975
CLASS 14						
One Acre Farmsteads (3.088%)		32,471,100	1,002,725		33,997,834	1,049,853
(0%-2.779%)		85,780	1,803		98,773	1,739
CLASS 15						
Railroad Property (10.64%;10.97%)		15,762,402	1,677,120		8,618,598	945,460
CLASS 16						
Other Property		3,685,280	404,354		89,779	9,876
CLASS 17						
Airline Property(12%)		2,979,222	357,507		4,554,983	546,597
CLASS 18						
Eligible Mining Claims (30%)		-	-		159	48
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		348,020	6,963		383,281	7,670
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,295,463,224	67,110,231		1,297,415,132	66,449,765

NOTE: Figures shown are as reported to Department of Revenue by County.

LIBERTY COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		4,722,490	4,722,490		4,546,359	4,546,359
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	694	16,050	4,817	729	16,543	4,963
Non-Irrigated	585,591	11,205,675	3,361,703	594,235	11,353,657	3,406,097
Grazing	300,218	1,004,578	301,377	297,342	1,036,943	311,083
Wild Hay	4,523	50,510	15,152	5,253	54,687	16,406
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,661,515	643,138		16,637,124	642,197
(0% - 3.474%)		138,865	4,224		242,609	7,467
Commercial (3.86%)		5,067,670	195,687		5,207,343	201,000
Industrial (3.86%)		2,227,406	85,975		2,788,531	107,642
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		1,250	48
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,826,602	114,755		3,543,192	106,295
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,115,295	124,575		3,189,326	127,575
Agricultural Products (4%)		3,987,127	149,400		-	-
Leased and Rental Property (4%)		-	-		-	-
CLASS 7						
Tools, Implements and Machinery (8%)		196,997	15,740		471,055	37,675
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		14,411,915	1,585,300		13,345,163	1,467,972
Mining & Manufacturing Machinery (11%)		2,048,758	225,300		2,080,126	228,815
Trucks and Trailers (16%; 11%)		-	-		926,445	101,909
Aircraft (11%)		-	-		-	-
Other Property (11%)		128,304	14,100		368,963	40,587
CLASS 9						
Buses and Trucks (13%)		800	100		406,930	52,901
Furniture and Fixtures (13%)		377,175	49,000		332,455	43,215
Other Property (13%)		1,449	100		976	127
CLASS 10						
Broadcasting & Theater Equipment (16%)		38,613	1,100		37,926	6,068
Other Property (16%)		229,034	46,600		166,239	26,598
CLASS 11						
Utilities (12%)		7,563,307	907,500		7,905,492	948,658
CLASS 12						
Mobile Homes (3.86%)		1,223,745	47,200		1,159,131	44,737
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		32,436,548	1,001,000		32,893,909	1,015,774
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		6,502,406	691,800		3,574,067	392,075
CLASS 16						
Other Property		-	-		3,011	331
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		117,182,834	14,314,200		112,289,452	13,884,574

NOTE: Figures shown are as reported to Department of Revenue by County.

LINCOLN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		4,105,891	4,105,891		2,080,467	2,080,467
CLASS 2						
Gross Proceeds		26,692,469	800,774		54,380,760	1,631,423
CLASS 3						
Agricultural Land: (30%)						
Irrigated	4,968	80,522	24,157	4,948	81,865	24,570
Non-Irrigated	284	5,395	1,621	284	5,395	1,621
Grazing	54,447	205,830	61,749	54,388	205,801	61,740
Wild Hay	5,864	114,660	34,403	5,831	114,168	34,255
CLASS 4						
Land and Improvements:						
Residential (3.86%)		225,944,655	8,721,489		219,742,530	8,482,058
(0% - 3.474%)		6,625,006	160,626		5,621,690	131,749
Commercial (3.86%)		61,019,934	2,355,363		58,294,224	2,250,139
Industrial (3.86%)		34,097,080	1,316,143		33,158,819	1,279,931
New Manufacturing (1.93% - 3.474%)		-	-		33,921	655
Golf Courses (1.93%)		1,704,656	32,899		1,618,592	31,239
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		1,229,869	47,469		1,043,499	40,279
CLASS 5						
Rural Electric & Telephone Co-op (3%)		11,369,946	341,100		11,256,886	337,708
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		10,016,054	300,481		9,217,080	276,513
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		1,857,468	74,204		1,798,486	71,943
Agricultural Products (4%)		11,593	464		-	-
Leased and Rental Property (4%)		81,243	3,248		108,297	4,331
CLASS 7						
Tools, Implements and Machinery (8%)		872,268	69,784		878,673	70,290
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		1,170,060	128,705		1,090,522	119,958
Mining & Manufacturing Machinery (11%)		46,989,971	5,168,899		43,969,977	4,836,697
Trucks and Trailers (16%; 11%)		3,061,401	489,838		2,204,129	248,254
Aircraft (11%)		1,278,261	140,612		-	-
Other Property (11%)		23,486,246	2,583,607		23,543,042	2,589,745
CLASS 9						
Buses and Trucks (13%)		920,401	119,648		966,192	125,605
Furniture and Fixtures (13%)		4,831,089	628,046		4,575,056	594,764
Other Property (13%)		77,075	10,021		70,129	9,117
CLASS 10						
Broadcasting & Theater Equipment (16%)		505,589	80,895		471,841	75,494
Other Property (16%)		1,092,383	174,781		954,908	152,785
CLASS 11						
Utilities (12%)		14,442,181	1,733,060		12,459,637	1,495,156
CLASS 12						
Mobile Homes (3.86%)		11,525,660	444,882		11,612,238	448,232
(0% - 3.474%)		625,942	13,876		555,194	12,607
CLASS 13						
Timber Land (3.84%)	413,332	31,188,081	1,197,622	413,449	29,933,164	1,149,433
CLASS 14						
One Acre Farmsteads (3.088%)		25,141,145	776,358		25,081,249	774,511
(0% - 2.779%)		364,031	6,527		375,694	7,073
CLASS 15						
Railroad Property (10.64%; 10.97%)		29,749,353	3,165,333		16,477,772	1,807,611
CLASS 16						
Other Property		1,652,352	181,845		160,885	17,697
CLASS 17						
Airline Property (12%)		6,477	777		5,857	703
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		584,142,237	35,497,197		574,148,639	31,276,353

NOTE: Figures shown are as reported to Department of Revenue by County.

MADISON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,740,255	1,740,255		933,923	933,923
CLASS 2						
Gross Proceeds		80	2		3,367	101
CLASS 3						
Agricultural Land: (30%)						
Irrigated	76,167	2,789,088	836,795	75,919	2,781,628	834,488
Non-Irrigated	20,010	528,124	158,446	20,010	528,124	158,437
Grazing	885,953	3,128,229	938,616	879,225	3,129,256	938,777
Wild Hay	20,047	532,470	159,751	19,972	531,064	159,319
CLASS 4						
Land and Improvements:						
Residential (3.86%)		99,439,518	3,838,433		100,437,698	3,876,896
(0% - 3.474%)		3,083,879	75,680		2,633,553	64,372
Commercial (3.86%)		36,929,997	1,425,518		33,069,427	1,276,500
Industrial (3.86%)		2,291,178	88,441		2,773,015	107,038
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,476,619	134,299		4,376,285	131,288
New Industrial Property (3%)		-	-		100,400	3,012
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		23,396,075	935,775		23,472,335	938,916
Agricultural Products (4%)		426,874	17,074		-	-
Leased and Rental Property (4%)		134,440	5,378		158,401	6,337
CLASS 7						
Tools, Implements and Machinery (8%)		449,074	35,940		564,587	45,167
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		8,115,213	892,682		7,938,503	873,242
Mining & Manufacturing Machinery (11%)		4,400,717	484,079		5,079,950	558,793
Trucks and Trailers (16%; 11%)		1,623,212	259,715		1,161,358	128,466
Aircraft (11%)		259,662	28,568		-	-
Other Property (11%)		9,334,333	1,026,790		10,439,876	1,148,398
CLASS 9						
Buses and Trucks (13%)		451,722	58,724		657,478	85,473
Furniture and Fixtures (13%)		2,385,111	310,065		2,640,789	343,309
Other Property (13%)		55,086	7,162		40,325	5,242
CLASS 10						
Broadcasting & Theater Equipment (16%)		150,765	24,121		138,649	22,184
Other Property (16%)		1,525,542	244,087		1,264,190	202,270
CLASS 11						
Utilities (12%)		17,486,101	2,098,331		19,263,868	2,311,665
CLASS 12						
Mobile Homes (3.86%)		2,829,258	109,211		2,764,649	106,716
(0% - 3.474%)		115,420	2,456		111,982	2,464
CLASS 13						
Timber Land (3.84%)	67,742	820,705	31,486	67,754	820,887	31,522
CLASS 14						
One Acre Farmsteads (3.088%)		42,156,225	1,301,890		43,526,761	1,344,100
(0% - 2.779%)		297,345	6,209		373,421	8,792
CLASS 15						
Railroad Property (10.64%; 10.97%)		4,239,874	451,123		2,374,695	260,503
CLASS 16						
Other Property		349,703	38,495		127,799	14,058
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		275,941,894	17,765,597		274,218,243	16,921,768

NOTE: Figures shown are as reported to Department of Revenue by County.

McCONE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		328,205	328,205		493,732	493,732
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	5,005	105,580	31,674	4,549	96,690	29,007
Non-Irrigated	495,461	8,398,780	2,519,634	490,181	8,423,550	2,527,065
Grazing	830,088	2,368,690	710,607	832,712	2,354,970	706,491
Wild Hay	6,386	88,810	26,643	5,642	85,580	25,674
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,470,411	635,777		14,038,520	541,887
(0% - 3.474%)		339,170	8,389		405,420	10,522
Commercial (3.86%)		6,902,432	266,456		4,958,070	191,382
Industrial (3.86%)		1,486,460	57,389		1,218,800	47,046
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		5,688,752	170,665		5,657,626	169,731
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,814,364	312,551		7,995,063	319,814
Agricultural Products (4%)		3,003,782	120,153		-	-
Leased and Rental Property (4%)		2,051	82		2,178	87
CLASS 7						
Tools, Implements and Machinery (8%)		252,915	20,225		269,340	21,541
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		16,130,025	1,774,307		16,122,029	1,773,425
Mining & Manufacturing Machinery (11%)		1,078,138	118,600		769,507	84,651
Trucks and Trailers (16%; 11%)		1,108,000	177,280		889,955	99,086
Aircraft (11%)		296,032	32,566		-	-
Other Property (11%)		806,603	88,730		893,972	98,341
CLASS 9						
Buses and Trucks (13%)		211,829	27,530		258,077	33,553
Furniture and Fixtures (13%)		504,837	65,629		364,959	47,450
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		29,283	4,686		30,236	4,838
Other Property (16%)		69,001	11,042		39,677	6,348
CLASS 11						
Utilities (12%)		2,380,713	285,686		2,384,317	286,119
CLASS 12						
Mobile Homes (3.86%)		1,109,606	42,835		1,460,794	56,386
(0% - 3.474%)		6,060	211		13,950	397
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		32,953,196	1,017,595		28,577,600	882,476
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		1,410,406	150,068		780,046	85,571
CLASS 16						
Other Property		339,020	37,294		20,029	2,206
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		111,683,151	9,042,509		98,604,687	8,544,826

NOTE: Figures shown are as reported to Department of Revenue by County.

MEAGHER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		57,435	1,723		72,562	2,177
CLASS 3						
Agricultural Land: (30%)						
Irrigated	21,963	425,641	127,707	21,921	425,640	127,692
Non-Irrigated	33,969	836,102	250,842	32,309	822,595	246,779
Grazing	790,741	2,807,098	842,264	791,922	2,811,438	843,431
Wild Hay	33,517	590,015	177,016	33,367	590,013	177,004
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,142,794	623,171		16,615,413	641,412
(0% - 3.474%)		658,000	14,741		438,965	8,418
Commercial (3.86%)		4,650,852	179,520		4,586,381	177,021
Industrial (3.86%)		895,413	34,564		942,907	36,399
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		272,867	10,531		272,842	10,530
CLASS 5						
Rural Electric & Telephone Co-op (3%)		196,384	5,891		196,540	5,897
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		12,845,768	513,787		12,826,117	513,032
Agricultural Products (4%)		56,057	2,244		-	-
Leased and Rental Property (4%)		11,321	453		8,088	324
CLASS 7						
Tools, Implements and Machinery (8%)		154,656	12,373		150,513	12,037
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,508,558	385,942		3,488,540	383,744
Mining & Manufacturing Machinery (11%)		1,060,991	116,707		767,698	84,448
Trucks and Trailers (16%:11%)		338,757	54,199		309,260	35,202
Aircraft (11%)		67,200	7,394		-	-
Other Property (11%)		1,973,549	217,117		2,194,202	241,381
CLASS 9						
Buses and Trucks (13%)		166,099	21,593		182,464	23,720
Furniture and Fixtures (13%)		522,514	67,918		842,104	109,476
Other Property (13%)		935	122		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		34,427	5,509		34,771	5,563
Other Property (16%)		7,204	1,153		5,040	806
CLASS 11						
Utilities (12%)		33,429,652	4,011,557		31,425,238	3,771,027
CLASS 12						
Mobile Homes (3.86%)		1,408,352	54,357		1,407,472	54,322
(0% - 3.474%)		72,342	1,381		63,697	1,266
CLASS 13						
Timber Land (3.84%)	117,140	1,511,398	58,014	117,553	1,507,392	57,884
CLASS 14						
One Acre Farmsteads (3.088%)		12,665,778	391,063		12,869,799	397,413
(0%-2.779%)		13,327	247		19,330	321
CLASS 15						
Railroad Property (10.64%;10.97%)		-	-		-	-
CLASS 16						
Other Property		139,387	15,366		41,313	4,545
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		97,520,873	8,206,466		95,918,334	7,973,271

NOTE: Figures shown are as reported to Department of Revenue by County.

MINERAL COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,833	62,191	18,660	1,835	60,627	18,188
Non-Irrigated	660	24,028	7,206	737	24,195	7,259
Grazing	9,712	47,454	14,256	9,599	44,886	13,466
Wild Hay	2,018	55,573	16,680	2,107	56,695	17,009
CLASS 4						
Land and Improvements:						
Residential (3.86%)		28,375,310	1,095,277		26,725,376	1,031,600
(0% - 3.474%)		1,380,141	28,524		1,365,055	28,871
Commercial (3.86%)		10,706,087	413,254		10,661,938	411,551
Industrial (3.86%)		3,542,220	136,729		3,609,915	139,343
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		157,756	6,091		180,474	6,966
CLASS 5						
Rural Electric & Telephone Co-op (3%)		723,741	21,713		731,805	21,954
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		429,180	17,136		439,789	17,592
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		3,760	151		2,740	110
CLASS 7						
Tools, Implements and Machinery (8%)		98,294	7,865		109,593	8,767
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		379,544	41,753		240,232	26,426
Mining & Manufacturing Machinery (11%)		3,874,284	426,174		7,125,935	783,853
Trucks and Trailers (16%;11%)		193,738	30,989		190,768	20,984
Aircraft (11%)		28,402	3,125		-	-
Other Property (11%)		1,992,890	219,254		1,829,129	201,208
CLASS 9						
Buses and Trucks (13%)		119,336	15,525		93,778	12,195
Furniture and Fixtures (13%)		844,195	109,743		977,281	127,047
Other Property (13%)		1,840	239		18,668	2,427
CLASS 10						
Broadcasting & Theater Equipment (16%)		63,639	10,181		48,108	7,697
Other Property (16%)		45	7		-	-
CLASS 11						
Utilities (12%)		35,607,928	4,272,949		30,520,501	3,662,459
CLASS 12						
Mobile Homes (3.86%)		3,744,712	144,535		3,610,920	139,381
(0% - 3.474%)		215,257	4,245		220,239	4,025
CLASS 13						
Timber Land (3.84%)	87,113	4,347,216	166,931	91,908	4,257,483	163,487
CLASS 14						
One Acre Farmsteads (3.088%)		6,634,439	204,859		6,917,323	213,607
(0% - 2.779%)		122,066	2,416		125,716	1,606
CLASS 15						
Railroad Property (10.64%;10.97%)		10,795,702	1,148,661		5,975,419	655,504
CLASS 16						
Other Property		90,906	10,030		24,818	2,730
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		114,661,874	8,595,158		106,189,406	7,747,312

NOTE: Figures shown are as reported to Department of Revenue by County.

MISSOULA COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	17,578	654,559	196,368	17,433	651,463	195,439
Non-Irrigated	5,775	145,296	43,589	5,882	152,127	45,638
Grazing	109,450	512,715	153,815	107,322	518,647	155,594
Wild Hay	8,919	211,318	63,395	9,741	232,312	69,694
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,144,029,387	44,159,535		1,148,757,787	44,342,051
(0% - 3.474%)		19,941,365	448,855		20,969,990	457,847
Commercial (3.86%)		552,923,662	21,342,852		564,275,637	21,781,039
Industrial (3.86%)		85,073,460	3,283,835		83,332,637	3,216,640
New Manufacturing (1.93% - 3.474%)		1,133,550	21,878		2,101,200	40,553
Golf Courses (1.93%)		1,385,800	26,746		1,691,500	32,646
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		15,000	579		15,000	579
CLASS 5						
Rural Electric & Telephone Co-op (3%)		17,287,158	518,615		17,298,233	518,947
New Industrial Property (3%)		76,526	2,296		-	-
Pollution Control and Gasohol (3%)		11,845,016	355,350		10,402,128	312,064
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,473,211	138,929		4,000,322	160,013
Agricultural Products (4%)		16,539	662		-	-
Leased and Rental Property (4%)		499,371	19,975		670,208	26,808
CLASS 7						
Tools, Implements and Machinery (8%)		4,316,139	345,291		4,557,392	364,591
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		1,763,396	193,974		1,877,893	206,568
Mining & Manufacturing Machinery (11%)		145,467,765	16,001,454		149,207,245	16,412,797
Trucks and Trailers (16%; 11%)		4,210,263	673,642		3,561,084	392,013
Aircraft (11%)		2,208,056	242,886		-	-
Other Property (11%)		17,423,065	1,916,537		22,779,266	2,505,720
CLASS 9						
Buses and Trucks (13%)		2,169,415	282,024		1,907,073	247,919
Furniture and Fixtures (13%)		41,767,057	5,429,717		39,038,283	5,074,977
Other Property (13%)		23,225	3,019		19,916	2,589
CLASS 10						
Broadcasting & Theater Equipment (16%)		2,259,327	361,492		2,210,670	353,706
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		106,114,614	12,733,753		98,641,973	11,837,037
CLASS 12						
Mobile Homes (3.86%)		41,539,175	1,603,412		42,479,795	1,639,720
(0% - 3.474%)		1,263,575	31,740		1,383,063	30,816
CLASS 13						
Timber Land (3.84%)	554,477	32,120,415	1,233,424	558,472	32,649,750	1,253,750
CLASS 14						
One Acre Farmsteads (3.088%)		40,114,980	1,238,751		42,331,744	1,307,204
(0% - 2.779%)		263,300	5,817		376,700	8,149
CLASS 15						
Railroad Property (10.64%; 10.97%)		21,391,079	2,276,010		11,773,060	1,291,504
CLASS 16						
Other Property		3,650,726	401,580		307,102	33,781
CLASS 17						
Airline Property (12%)		5,484,423	658,131		6,532,993	783,959
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		15,900	318
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		2,312,773,928	116,409,928		2,316,720,093	115,102,670

NOTE: Figures shown are as reported to Department of Revenue by County.

MUSSELSHELL COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		6,598,114	6,598,114		7,099,741	7,099,741
CLASS 2						
Gross Proceeds		346,422	155,890		207,278	93,275
CLASS 3						
Agricultural Land: (30%)						
Irrigated	12,310	401,401	120,420	12,439	401,573	120,472
Non-Irrigated	107,027	2,162,382	648,715	106,696	2,149,641	644,892
Grazing	774,974	2,378,035	713,410	778,503	2,392,616	717,785
Wild Hay	6,824	75,675	22,703	7,350	77,973	23,392
CLASS 4						
Land and Improvements:						
Residential (3.86%)		38,841,697	1,499,290		36,042,759	1,391,251
(0% - 3.474%)		987,997	23,517		1,265,790	27,958
Commercial (3.86%)		10,715,310	413,611		10,115,809	390,471
Industrial (3.86%)		172,795	6,670		58,598	2,262
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		98,800	3,814		105,860	4,087
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,871,504	86,144		2,961,726	88,851
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,257,095	290,284		6,660,418	266,417
Agricultural Products (4%)		191,353	7,654		-	-
Leased and Rental Property (4%)		2,067	83		33,165	1,327
CLASS 7						
Tools, Implements and Machinery (8%)		341,942	27,355		344,534	27,563
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		4,094,430	450,387		3,425,443	376,799
Mining & Manufacturing Machinery (11%)		5,121,010	563,312		5,243,209	576,753
Trucks and Trailers (16%; 11%)		1,061,809	169,890		680,984	75,268
Aircraft (11%)		203,508	22,388		-	-
Other Property (11%)		2,300,556	253,063		2,341,335	257,547
CLASS 9						
Buses and Trucks (13%)		415,313	53,998		266,125	34,601
Furniture and Fixtures (13%)		1,068,583	138,916		881,496	114,594
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		43,564	6,970		49,385	7,902
Other Property (16%)		338,620	54,179		314,039	50,246
CLASS 11						
Utilities (12%)		8,515,714	1,021,886		8,137,434	976,491
CLASS 12						
Mobile Homes (3.86%)		3,832,901	147,950		3,532,551	136,356
(0% - 3.474%)		79,159	1,544		97,357	2,322
CLASS 13						
Timber Land (3.84%)	89,717	1,596,532	61,307	94,384	1,612,980	61,938
CLASS 14						
One Acre Farmsteads (3.088%)		18,991,069	586,444		17,634,899	544,565
(0% - 2.779%)		65,091	1,124		90,980	1,817
CLASS 15						
Railroad Property (10.64%; 10.97%)		-	-		-	-
CLASS 16						
Other Property		150,416	16,551		36,397	4,004
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		121,320,864	14,167,583		114,262,095	14,120,947

NOTE: Figures shown are as reported to Department of Revenue by County.

PARK COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	45,589	1,205,947	361,821	44,740	1,198,578	359,573
Non-Irrigated	37,618	1,073,862	322,167	37,709	1,076,672	323,010
Grazing	644,587	2,714,400	814,520	644,033	2,683,425	805,028
Wild Hay	8,790	198,067	59,427	8,751	198,280	59,491
CLASS 4						
Land and Improvements:						
Residential (3.86%)		184,309,743	7,114,291		188,874,637	7,290,564
(0% - 3.474%)		5,508,502	136,798		5,578,677	140,426
Commercial (3.86%)		54,120,230	2,089,047		55,723,446	2,150,931
Industrial (3.86%)		4,102,177	158,344		3,708,745	143,156
New Manufacturing (1.93%-3.474%)		-	-		-	-
Golf Courses (1.93%)		354,325	6,838		354,325	6,838
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		567,527	21,906		586,524	22,640
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,509,629	135,288		6,632,603	198,979
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,688,922	467,425		12,680,926	507,217
Agricultural Products (4%)		135,800	5,432		-	-
Leased and Rental Property (4%)		17,800	713		29,791	1,192
CLASS 7						
Tools, Implements and Machinery (8%)		861,822	68,950		1,051,130	84,087
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,553,994	610,927		5,500,092	605,010
Mining & Manufacturing Machinery (11%)		2,782,134	306,035		1,904,286	209,473
Trucks and Trailers (16%; 11%)		916,680	146,661		766,517	85,820
Aircraft (11%)		268,169	29,499		-	-
Other Property (11%)		2,352,451	258,879		2,724,315	299,678
CLASS 9						
Buses and Trucks (13%)		498,554	64,810		549,601	71,449
Furniture and Fixtures (13%)		4,034,521	524,486		4,396,115	571,495
Other Property (13%)		17,816	2,316		23,487	3,053
CLASS 10						
Broadcasting & Theater Equipment (16%)		243,663	38,985		466,083	74,574
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		25,504,723	3,060,563		28,086,751	3,370,405
CLASS 12						
Mobile Homes (3.86%)		9,068,079	350,036		9,315,441	359,582
(0% - 3.474%)		330,209	6,377		327,953	6,744
CLASS 13						
Timber Land (3.84%)	92,373	1,889,951	72,608	91,737	1,863,193	71,547
CLASS 14						
One Acre Farmsteads (3.088%)		43,717,023	1,350,017		45,533,263	1,406,061
(0%-2.779%)		648,969	12,586		384,573	7,452
CLASS 15						
Railroad Property (10.64%; 10.97%)		14,883,808	1,583,637		8,314,620	912,113
CLASS 16						
Other Property		454,162	50,078		115,104	12,664
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		11,695	234		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		218,692	4,374		238,627	4,774
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		384,764,046	20,236,075		390,887,780	20,165,026

NOTE: Figures shown are as reported to Department of Revenue by County.

PETROLEUM COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		650,002	650,002		1,316,084	1,316,084
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	6,098	183,427	55,030	6,098	183,427	55,030
Non-Irrigated	60,651	985,586	295,683	60,571	984,341	295,309
Grazing	525,618	1,480,353	444,106	520,374	1,481,396	444,429
Wild Hay	5,373	145,102	43,532	5,374	145,102	43,532
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,803,146	69,604		1,492,505	57,615
(0% - 3.474%)		81,003	2,194		55,966	1,186
Commercial (3.86%)		498,607	19,246		494,585	19,091
Industrial (3.86%)		500	19		-	-
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		84,251	3,252		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,873,373	56,198		1,740,051	52,202
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		6,427,180	257,074		6,463,850	258,561
Agricultural Products (4%)		73,582	2,943		-	-
Leased and Rental Property (4%)		-	-		-	-
CLASS 7						
Tools, Implements and Machinery (8%)		27,436	2,192		32,956	2,640
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		2,174,582	239,209		1,730,858	190,390
Mining & Manufacturing Machinery (11%)		328,705	36,158		321,207	35,332
Trucks and Trailers (16%; 11%)		100,773	16,131		136,018	14,960
Aircraft (11%)		36,250	3,989		-	-
Other Property (11%)		166,594	18,332		211,477	23,266
CLASS 9						
Buses and Trucks (13%)		159,475	20,691		110,213	14,331
Furniture and Fixtures (13%)		28,127	3,656		25,424	3,303
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		-	-		-	-
Other Property (16%)		20,148	3,222		3,176	508
CLASS 11						
Utilities (12%)		232,870	27,945		225,704	27,087
CLASS 12						
Mobile Homes (3.86%)		493,866	19,062		516,604	19,941
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		4,923,190	152,050		4,292,379	132,552
(0% - 2.779%)		-	-		14,602	270
CLASS 15						
Railroad Property (10.64%; 10.97%)		-	-		-	-
CLASS 16						
Other Property		116,033	12,758		11,493	1,265
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		2,468	745		2,749	829
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		23,096,629	2,455,023		21,992,167	3,009,713

NOTE: Figures shown are as reported to Department of Revenue by County.

PHILLIPS COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		12,874,232	12,874,232		14,223,001	14,223,001
CLASS 2						
Gross Proceeds		33,461,799	1,008,354		49,795,546	1,493,866
CLASS 3						
Agricultural Land: (30%)						
Irrigated	41,385	751,848	225,572	42,800	740,337	222,101
Non-Irrigated	390,144	7,422,485	2,226,811	400,933	7,425,334	2,227,600
Grazing	1,113,776	3,707,434	1,112,344	1,147,672	3,731,267	1,119,380
Wild Hay	23,246	364,572	109,383	21,927	345,382	103,615
CLASS 4						
Land and Improvements:						
Residential (3.86%)		49,013,182	1,891,879		38,884,177	1,500,915
(0% - 3.474%)		1,673,785	43,503		1,474,108	36,310
Commercial (3.86%)		15,897,344	613,643		16,721,712	645,463
Industrial (3.86%)		2,085,602	80,902		2,079,891	80,286
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		106,384	2,054		193,739	3,740
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		295,821	11,419		35,884	1,385
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,502,224	225,063		7,176,239	215,294
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		16,967,901	678,654		16,905,173	676,280
Agricultural Products (4%)		1,044,218	41,771		-	-
Leased and Rental Property (4%)		19,863	795		15,061	602
CLASS 7						
Tools, Implements and Machinery (8%)		634,283	48,290		632,565	50,605
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		10,971,657	1,206,881		10,896,985	1,198,606
Mining & Manufacturing Machinery (11%)		10,252,374	1,127,716		10,335,791	1,136,940
Trucks and Trailers (16%; 11%)		1,432,893	229,259		1,014,565	111,602
Aircraft (11%)		599,195	65,920		-	-
Other Property (11%)		2,771,468	304,931		3,791,520	417,084
CLASS 9						
Buses and Trucks (13%)		288,130	37,449		187,123	24,325
Furniture and Fixtures (13%)		1,561,369	202,978		1,519,549	197,547
Other Property (13%)		57,308	7,450		49,745	6,467
CLASS 10						
Broadcasting & Theater Equipment (16%)		74,826	11,972		78,419	12,548
Other Property (16%)		3,309,065	529,451		3,143,639	502,982
CLASS 11						
Utilities (12%)		44,640,614	5,356,870		41,403,563	4,968,429
CLASS 12						
Mobile Homes (3.86%)		1,615,306	62,353		2,502,135	96,579
(0% - 3.474%)		15,442	420		12,868	325
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		29,200,070	901,513		25,054,007	773,667
(0% - 2.779%)		80,421	1,468		73,246	1,514
CLASS 15						
Railroad Property (10.64%; 10.97%)		12,944,433	1,377,286		7,170,467	787,788
CLASS 16						
Other Property		324,740	35,767		26,695	2,936
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		24,936	497		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		273,987,224	32,654,850		267,648,733	32,839,782

NOTE: Figures shown are as reported to Department of Revenue by County.

PONDERA COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,510,108	2,510,108		3,231,977	3,231,977
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	90,662	1,513,387	454,016	90,076	1,500,329	450,099
Non-Irrigated	414,778	13,805,950	4,141,785	414,287	13,795,319	4,138,596
Grazing	239,995	1,085,822	325,747	238,232	1,073,976	322,193
Wild Hay	5,436	65,865	19,764	5,420	65,702	19,715
CLASS 4						
Land and Improvements:						
Residential (3.86%)		47,721,124	1,842,049		48,175,705	1,859,595
(0% - 3.474%)		1,132,798	28,682		889,542	23,439
Commercial (3.86%)		22,353,916	862,860		21,287,701	821,703
Industrial (3.86%)		6,512,838	251,394		6,500,769	250,929
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		247,527	4,778		247,527	4,778
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		30,632	1,181		30,632	1,181
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,081,070	182,432		5,766,633	173,000
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,772,916	230,839		5,722,625	228,887
Agricultural Products (4%)		3,804,275	152,166		-	-
Leased and Rental Property (4%)		26,937	1,077		35,742	1,429
CLASS 7						
Tools, Implements and Machinery (8%)		717,738	57,419		775,483	62,036
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		18,486,058	2,033,461		17,887,115	1,967,578
Mining & Manufacturing Machinery (11%)		3,828,709	421,156		3,542,645	389,690
Trucks and Trailers (16%; 11%)		1,585,370	253,652		1,207,368	132,814
Aircraft (11%)		402,310	44,257		-	-
Other Property (11%)		3,498,351	384,880		2,792,563	307,187
CLASS 9						
Buses and Trucks (13%)		434,382	56,472		420,109	54,609
Furniture and Fixtures (13%)		1,575,668	204,844		1,541,595	200,407
Other Property (13%)		7,194	935		4,472	581
CLASS 10						
Broadcasting & Theater Equipment (16%)		90,596	14,495		118,414	18,947
Other Property (16%)		746,113	119,380		556,786	89,083
CLASS 11						
Utilities (12%)		12,637,378	1,516,484		12,343,476	1,481,223
CLASS 12						
Mobile Homes (3.86%)		1,671,600	64,518		1,655,456	63,895
(0% - 3.474%)		24,391	565		47,403	1,205
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		41,797,189	1,290,694		41,632,404	1,285,604
(0% - 2.779%)		9,765	211		9,765	211
CLASS 15						
Railroad Property (10.64%; 10.97%)		6,523,711	694,123		3,613,993	396,455
CLASS 16						
Other Property		435,520	47,959		45,119	4,963
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		207,137,208	18,214,383		196,518,345	17,984,009

NOTE: Figures shown are as reported to Department of Revenue by County.

POWDER RIVER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		9,299,528	9,299,528		10,865,157	10,865,157
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,244	17,454	5,236	1,244	17,454	5,236
Non-Irrigated	64,837	1,733,720	520,116	61,799	1,636,342	490,912
Grazing	1,250,756	3,606,960	1,082,088	1,233,060	3,632,114	1,089,634
Wild Hay	48,637	597,174	179,152	49,476	600,821	180,246
CLASS 4						
Land and Improvements:						
Residential (3.86%)		12,820,827	494,884		10,905,213	420,948
(0% - 3.474%)		257,910	4,801		210,836	4,551
Commercial (3.86%)		6,071,936	234,373		5,078,660	196,030
Industrial (3.86%)		-	-		-	-
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		526,861	20,336		454,417	17,541
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,655,740	199,671		6,823,507	204,702
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		17,519,202	700,720		16,040,678	641,621
Agricultural Products (4%)		253,349	10,135		-	-
Leased and Rental Property (4%)		8,054	322		15,627	626
CLASS 7						
Tools, Implements and Machinery (8%)		276,434	22,110		233,922	18,714
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,790,727	746,976		6,353,895	698,925
Mining & Manufacturing Machinery (11%)		6,315,243	694,678		4,885,308	537,384
Trucks and Trailers (16%; 11%)		446,256	71,401		522,015	57,426
Aircraft (11%)		463,786	51,022		-	-
Other Property (11%)		1,483,415	163,179		1,371,460	150,867
CLASS 9						
Buses and Trucks (13%)		372,337	48,404		372,120	48,375
Furniture and Fixtures (13%)		480,293	62,439		447,200	58,139
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		2,787	446		24,966	3,994
Other Property (16%)		4,102,480	656,397		3,534,228	565,477
CLASS 11						
Utilities (12%)		3,515,623	421,873		3,470,874	416,502
CLASS 12						
Mobile Homes (3.86%)		1,655,781	63,919		1,333,784	51,477
(0% - 3.474%)		32,913	128		21,516	0
CLASS 13						
Timber Land (3.84%)	12,394	27,600	1,061	12,219	27,124	1,042
CLASS 14						
One Acre Farmsteads (3.088%)		23,970,303	740,497		20,824,544	643,064
(0% - 2.779%)		16,216	351		57,034	1,233
CLASS 15						
Railroad Property (10.64%; 10.97%)		-	-		-	-
CLASS 16						
Other Property		82,333	9,091		38,325	4,216
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		109,403,242	16,505,334		99,799,141	17,374,039

NOTE: Figures shown are as reported to Department of Revenue by County.

POWELL COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,016,306	1,016,306		20,728	20,728
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	39,913	633,721	190,137	40,684	640,104	192,031
Non-Irrigated	3,660	91,635	27,491	3,660	91,635	27,491
Grazing	377,947	1,580,857	474,350	380,209	1,580,417	474,125
Wild Hay	13,696	312,105	93,642	13,544	310,384	93,125
CLASS 4						
Land and Improvements:						
Residential (3.86%)		55,803,262	2,153,952		54,645,233	2,109,305
(0% - 3.474%)		1,925,760	45,539		1,973,408	47,171
Commercial (3.86%)		15,935,751	615,121		15,841,786	611,491
Industrial (3.86%)		1,924,400	74,281		1,926,400	74,359
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		46,598	1,799		46,598	1,799
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,901,209	117,036		3,577,544	107,325
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		17,847	535		16,491	495
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		10,507,254	420,213		10,858,119	434,325
Agricultural Products (4%)		18,169	727		-	-
Leased and Rental Property (4%)		34,402	1,375		32,635	1,305
CLASS 7						
Tools, Implements and Machinery (8%)		375,854	30,066		350,821	28,068
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,482,638	383,098		3,264,495	359,101
Mining & Manufacturing Machinery (11%)		3,332,581	366,584		3,889,146	427,808
Trucks and Trailers (16%; 11%)		696,224	111,396		365,301	43,101
Aircraft (11%)		103,156	11,348		-	-
Other Property (11%)		2,825,824	310,871		2,712,622	298,389
CLASS 9						
Buses and Trucks (13%)		284,771	37,022		215,455	28,009
Furniture and Fixtures (13%)		1,421,917	184,851		1,393,310	181,139
Other Property (13%)		1,716	223		1,186	154
CLASS 10						
Broadcasting & Theater Equipment (16%)		80,233	12,837		84,046	13,447
Other Property (16%)		259,491	41,519		172,448	27,592
CLASS 11						
Utilities (12%)		33,231,924	3,987,833		31,563,731	3,787,645
CLASS 12						
Mobile Homes (3.86%)		2,542,251	98,133		3,162,453	122,078
(0% - 3.474%)		87,602	1,559		126,963	2,289
CLASS 13						
Timber Land (3.84%)	229,810	9,157,660	351,633	229,567	8,920,911	342,563
CLASS 14						
One Acre Farmsteads (3.088%)		18,463,869	570,103		19,028,956	587,614
(0% - 2.779%)		161,095	3,093		162,308	3,096
CLASS 15						
Railroad Property (10.64%; 10.97%)		10,265,504	1,092,247		5,942,382	651,880
CLASS 16						
Other Property		416,687	45,901		72,231	7,945
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		180,940,273	12,872,821		172,990,247	11,106,993

NOTE: Figures shown are as reported to Department of Revenue by County.

PRAIRIE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		375,735	375,735		500,848	500,848
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	12,615	641,568	192,490	12,489	633,751	190,130
Non-Irrigated	115,861	1,840,650	552,212	115,853	1,840,772	552,232
Grazing	440,963	1,188,833	356,666	440,936	1,188,787	356,636
Wild Hay	7,897	92,171	27,665	7,897	92,171	27,656
CLASS 4						
Land and Improvements:						
Residential (3.86%)		9,715,954	375,053		8,231,334	317,743
(0% - 3.474%)		490,069	12,807		419,812	10,618
Commercial (3.86%)		3,148,796	121,562		2,513,835	97,047
Industrial (3.86%)		687,878	26,560		591,633	22,840
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		49,551	1,912		61,809	2,389
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,941,679	58,251		2,039,302	61,178
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,152,731	326,073		7,129,335	285,169
Agricultural Products (4%)		614,320	24,570		-	-
Leased and Rental Property (4%)		6,153	246		610	24
CLASS 7						
Tools, Implements and Machinery (8%)		170,637	13,648		165,568	13,249
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,179,787	569,805		4,999,305	549,924
Mining & Manufacturing Machinery (11%)		573,412	63,079		520,944	57,304
Trucks and Trailers (16%;11%)		420,662	67,040		352,560	39,989
Aircraft (11%)		85,809	9,438		-	-
Other Property (11%)		373,275	41,085		339,352	37,338
CLASS 9						
Buses and Trucks (13%)		95,520	12,417		73,231	9,520
Furniture and Fixtures (13%)		266,706	34,676		213,289	27,730
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		33,763	5,402		34,693	5,550
Other Property (16%)		160,346	25,655		144,727	23,156
CLASS 11						
Utilities (12%)		1,740,483	208,859		1,668,522	200,221
CLASS 12						
Mobile Homes (3.86%)		652,961	23,335		576,473	22,252
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		12,162,454	378,738		10,466,202	323,205
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		9,764,525	1,038,945		5,407,866	593,247
CLASS 16						
Other Property		58,763	6,471		18,639	2,055
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		60,685,191	4,950,395		50,225,390	4,329,250

NOTE: Figures shown are as reported to Department of Revenue by County.

RAVALLI COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	54,676	2,057,886	617,460	54,414	2,039,406	611,822
Non-Irrigated	7,665	214,492	64,355	7,657	214,176	64,259
Grazing	178,139	1,429,465	428,964	175,337	1,396,444	418,933
Wild Hay	2,465	48,470	14,542	2,420	46,877	14,065
CLASS 4						
Land and Improvements:						
Residential (3.86%)		308,033,803	11,890,337		316,579,817	12,219,966
(0% - 3.474%)		15,061,021	358,900		13,278,969	295,659
Commercial (3.86%)		64,159,871	2,476,593		67,627,058	2,610,410
Industrial (3.86%)		4,755,650	183,570		4,822,815	186,162
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		87,400	1,687		87,400	1,687
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		345,400	2,666		495,173	6,603
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		3,923,672	151,449		4,150,708	160,215
CLASS 5						
Rural Electric & Telephone Co-op (3%)		13,824,134	414,627		14,598,675	437,963
New Industrial Property (3%)		213,584	6,407		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		1,207,967	36,239
CLASS 6						
Livestock (4%)		11,185,992	447,095		10,729,467	429,194
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		84,922	3,397		213,534	8,543
CLASS 7						
Tools, Implements and Machinery (8%)		1,331,562	106,540		1,411,344	112,903
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,749,975	632,553		5,190,149	570,916
Mining & Manufacturing Machinery (11%)		5,840,792	642,491		5,117,931	562,977
Trucks and Trailers (16%;11%)		1,779,854	284,385		1,419,224	159,436
Aircraft (11%)		740,094	81,423		-	-
Other Property (11%)		5,588,706	615,550		7,579,783	833,778
CLASS 9						
Buses and Trucks (13%)		756,985	98,436		745,005	96,855
Furniture and Fixtures (13%)		6,685,832	869,191		5,914,689	768,910
Other Property (13%)		6,375	829		9,152	1,190
CLASS 10						
Broadcasting & Theater Equipment (16%)		201,999	32,321		211,504	33,842
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		24,868,082	2,984,171		23,515,768	2,821,894
CLASS 12						
Mobile Homes (3.86%)		13,714,889	529,432		13,290,426	513,010
(0% - 3.474%)		1,347,191	30,923		1,211,075	26,790
CLASS 13						
Timber Land (3.84%)	96,182	6,025,400	231,399	94,860	5,985,415	229,840
CLASS 14						
One Acre Farmsteads (3.088%)		109,612,047	3,384,930		114,814,647	3,545,479
(0%-2.779%)		2,218,423	43,575		2,061,697	36,843
CLASS 15						
Railroad Property (10.64%;10.97%)		5,258,303	559,485		2,905,497	318,733
CLASS 16						
Other Property		1,236,678	136,374		303,441	33,389
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		20	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		1,119,279	22,385		1,714,361	34,289
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		619,508,228	28,348,442		630,889,614	28,202,800

NOTE: Figures shown are as reported to Department of Revenue by County.

RICHLAND COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		30,339,759	30,339,759		39,151,002	39,151,002
CLASS 2						
Gross Proceeds		2,467,088	1,110,189		2,865,930	1,289,669
CLASS 3						
Agricultural Land: (30%)						
Irrigated	39,547	1,796,994	539,098	39,517	1,778,153	533,445
Non-Irrigated	381,644	6,701,184	2,010,355	382,605	6,692,168	2,007,650
Grazing	761,213	2,792,247	837,674	746,050	2,782,467	834,740
Wild Hay	20,644	293,553	88,071	20,436	285,994	85,804
CLASS 4						
Land and Improvements:						
Residential (3.86%)		119,474,093	4,611,634		102,710,610	3,964,630
(0% - 3.474%)		3,072,551	73,672		2,895,140	69,182
Commercial (3.86%)		66,098,808	2,551,455		57,087,105	2,203,560
Industrial (3.86%)		13,232,768	510,780		11,067,852	427,220
New Manufacturing (1.93% - 3.474%)		-	-		163,486	3,155
Golf Courses (1.93%)		528,157	19,656		633,845	12,234
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		13,733,022	411,991		16,660,399	499,813
New Industrial Property (3%)		926,926	27,808		569,901	17,097
Pollution Control and Gasohol (3%)		6,766,356	202,991		6,516,603	195,498
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		8,374,547	334,945		8,398,064	335,911
Agricultural Products (4%)		2,961,035	118,435		-	-
Leased and Rental Property (4%)		96,785	3,872		47,027	1,882
CLASS 7						
Tools, Implements and Machinery (8%)		1,026,958	82,158		940,831	75,261
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		16,934,663	1,862,809		16,911,365	1,860,255
Mining & Manufacturing Machinery (11%)		49,123,529	5,403,580		37,297,953	4,102,772
Trucks and Trailers (16%; 11%)		2,847,589	455,602		2,791,094	319,971
Aircraft (11%)		532,819	58,613		-	-
Other Property (11%)		4,626,052	508,887		4,943,185	543,758
CLASS 9						
Buses and Trucks (13%)		900,300	117,041		1,000,572	130,075
Furniture and Fixtures (13%)		4,222,914	548,987		3,714,035	482,824
Other Property (13%)		102,414	13,310		29,766	3,870
CLASS 10						
Broadcasting & Theater Equipment (16%)		263,917	42,227		48,760	7,801
Other Property (16%)		6,898,798	1,103,818		8,144,036	1,303,053
CLASS 11						
Utilities (12%)		36,854,260	4,422,510		34,932,198	4,191,861
CLASS 12						
Mobile Homes (3.86%)		7,193,763	275,830		5,643,794	217,850
(0% - 3.474%)		-	-		-	-
CLASS 13						
Timber Land (3.84%)		-	-	157	1,570	60
CLASS 14						
One Acre Farmsteads (3.088%)		45,422,820	1,402,644		39,145,671	1,208,786
(0% - 2.779%)		105,823	1,942		84,069	1,527
CLASS 15						
Railroad Property (10.64%; 10.97%)		4,830,044	513,916		2,674,890	293,437
CLASS 16						
Other Property		638,666	70,288		213,582	23,495
CLASS 17						
Airline Property (12%)		244,545	29,345		126,941	15,233
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		462,425,747	60,705,892		418,950,058	66,414,381

NOTE: Figures shown are as reported to Department of Revenue by County.

ROOSEVELT COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		15,086,689	15,086,689		18,442,943	18,442,943
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	4,439	121,213	36,376	4,439	121,212	36,364
Non-Irrigated	544,968	10,457,103	3,137,303	544,382	10,441,039	3,132,312
Grazing	388,829	1,456,558	437,315	390,143	1,461,856	438,557
Wild Hay	18,841	307,051	92,144	18,801	306,277	91,883
CLASS 4						
Land and Improvements:						
Residential (3.86%)		56,717,263	2,189,473		48,839,519	1,885,202
(0% - 3.474%)		1,820,805	33,684		1,298,162	23,646
Commercial (3.86%)		21,929,161	846,484		19,362,372	747,393
Industrial (3.86%)		7,666,807	295,939		6,753,472	260,682
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		109,820	4,239		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,334,293	220,030		6,948,246	208,446
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		4,466,801	178,648		4,711,542	188,454
Agricultural Products (4%)		2,962,248	118,497		-	-
Leased and Rental Property (4%)		41,635	1,666		44,237	1,771
CLASS 7						
Tools, Implements and Machinery (8%)		631,043	50,493		555,854	44,463
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		16,835,322	1,851,893		15,531,430	1,708,467
Mining & Manufacturing Machinery (11%)		18,015,960	1,981,764		12,140,361	1,335,440
Trucks and Trailers (16%; 11%)		1,533,728	246,654		1,270,347	140,775
Aircraft (11%)		679,907	74,795		-	-
Other Property (11%)		1,013,988	111,732		1,128,644	124,152
CLASS 9						
Buses and Trucks (13%)		585,049	77,130		525,903	68,368
Furniture and Fixtures (13%)		2,442,662	317,556		2,421,463	314,795
Other Property (13%)		2,080	270		2,080	270
CLASS 10						
Broadcasting & Theater Equipment (16%)		212,057	33,929		235,043	37,608
Other Property (16%)		4,399,810	703,971		2,941,754	470,674
CLASS 11						
Utilities (12%)		107,492,965	12,899,160		100,881,319	12,105,757
CLASS 12						
Mobile Homes (3.86%)		5,085,507	196,298		4,559,200	175,981
(0% - 3.474%)		159,109	4,148		136,804	3,415
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		35,932,026	1,109,605		31,315,037	967,000
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		25,802,873	2,745,427		14,286,957	1,567,283
CLASS 16						
Other Property		500,853	55,114		39,127	4,304
CLASS 17						
Airline Property (12%)		118,545	14,225		59,098	7,092
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		351,920,931	45,152,651		306,761,298	44,533,497

NOTE: Figures shown are as reported to Department of Revenue by County.

ROSEBUD COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,288,494	3,288,494		4,713,202	4,713,202
CLASS 2						
Gross Proceeds		102,572,325	46,157,546		101,178,502	45,530,325
CLASS 3						
Agricultural Land: (30%)						
Irrigated	27,273	1,098,217	329,472	27,291	1,113,271	333,988
Non-Irrigated	135,436	2,600,742	780,226	136,227	2,612,505	783,755
Grazing	2,200,808	5,469,874	1,640,962	2,202,131	5,460,827	1,638,248
Wild Hay	22,531	372,552	111,767	22,603	372,648	111,796
CLASS 4						
Land and Improvements:						
Residential (3.86%)		71,094,039	2,744,288		62,229,063	2,402,037
(0% - 3.474%)		1,163,011	28,530		896,208	22,683
Commercial (3.86%)		30,077,801	1,160,996		26,985,339	1,041,634
Industrial (3.86%)		24,357,753	940,206		20,059,379	774,293
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		860	33
CLASS 5						
Rural Electric & Telephone Co-op (3%)		9,016,986	270,514		8,948,010	268,443
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		303,398,202	9,101,947		333,640,787	10,009,224
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,924,214	596,921		14,211,240	568,447
Agricultural Products (4%)		546,766	21,872		-	-
Leased and Rental Property (4%)		42,889	1,715		38,853	1,554
CLASS 7						
Tools, Implements and Machinery (8%)		401,790	32,143		410,855	32,875
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		6,644,049	730,854		6,566,670	722,331
Mining & Manufacturing Machinery (11%)		32,743,711	3,601,807		32,775,900	3,605,351
Trucks and Trailers (16%; 11%)		1,491,196	238,594		1,045,249	114,977
Aircraft (11%)		249,312	27,424		-	-
Other Property (11%)		49,415,611	5,435,765		45,471,907	5,001,921
CLASS 9						
Buses and Trucks (13%)		622,678	80,955		566,908	73,699
Furniture and Fixtures (13%)		2,643,600	343,669		2,422,371	314,910
Other Property (13%)		122,660	15,946		100,800	13,104
CLASS 10						
Broadcasting & Theater Equipment (16%)		209,342	33,495		203,552	32,568
Other Property (16%)		2,820,763	451,315		2,633,881	421,420
CLASS 11						
Utilities (12%)		1,196,360,702	143,563,283		1,116,584,384	133,990,123
CLASS 12						
Mobile Homes (3.86%)		15,341,080	592,102		13,062,719	504,217
(0% - 3.474%)		82,031	2,206		73,738	2,124
CLASS 13						
Timber Land (3.84%)	36,012	261,509	10,033	36,012	261,596	10,037
CLASS 14						
One Acre Farmsteads (3.088%)		19,877,710	613,793		17,280,186	533,621
(0% - 2.779%)		72,534	755		19,724	143
CLASS 15						
Railroad Property (10.64%; 10.97%)		15,747,920	1,675,578		8,704,185	954,849
CLASS 16						
Other Property		591,063	65,054		36,177	3,979
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		1,915,723,126	224,690,227		1,830,681,496	214,531,911

NOTE: Figures shown are as reported to Department of Revenue by County.

SANDERS COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	19,805	493,142	147,953	19,810	486,270	145,881
Non-Irrigated	10,604	307,744	92,331	10,592	308,983	92,702
Grazing	173,499	470,748	141,277	175,037	474,985	142,496
Wild Hay	19,379	410,638	123,200	19,494	414,281	124,293
CLASS 4						
Land and Improvements:						
Residential (3.86%)		77,827,181	3,004,225		74,311,452	2,868,414
(0% - 3.474%)		4,377,335	108,470		4,160,583	102,046
Commercial (3.86%)		17,245,541	665,685		18,848,239	727,539
Industrial (3.86%)		4,247,729	163,962		4,432,693	171,100
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		157,918	6,095		40,363	1,558
CLASS 5						
Rural Electric & Telephone Co-op (3%)		3,730,427	111,914		3,919,139	117,575
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,233,815	209,259		5,663,179	226,514
Agricultural Products (4%)		19,825	794		-	-
Leased and Rental Property (4%)		16,061	642		129,070	5,163
CLASS 7						
Tools, Implements and Machinery (8%)		-	-		473,943	37,922
Independent Telephone (8%)		112,430	8,995		110,085	8,806
CLASS 8						
Farm Machinery (11%)		2,480,924	272,912		2,416,928	265,861
Mining & Manufacturing Machinery (11%)		-	-		2,445,443	268,997
Trucks and Trailers (16%:11%)		1,416,100	226,304		1,462,746	216,168
Aircraft (11%)		111,100	12,222		-	-
Other Property (11%)		559,795	61,634		4,781,135	525,926
CLASS 9						
Buses and Trucks (13%)		352,422	45,861		311,585	40,507
Furniture and Fixtures (13%)		-	-		1,961,663	255,022
Other Property (13%)		1,083	140		3,166	411
CLASS 10						
Broadcasting & Theater Equipment (16%)		88,081	14,094		82,946	13,270
Other Property (16%)		11,814	1,888		-	-
CLASS 11						
Utilities (12%)		177,076,128	21,249,137		164,738,426	19,768,611
CLASS 12						
Mobile Homes (3.86%)		5,099,891	196,851		4,941,964	190,768
(0% - 3.474%)		-	-		144,587	3,205
CLASS 13						
Timber Land (3.84%)	318,258	15,971,493	613,303	312,589	17,782,480	682,841
CLASS 14						
One Acre Farmsteads (3.088%)		31,957,727	986,880		31,722,558	979,592
(0% - 2.779%)		692,132	13,598		657,186	12,576
CLASS 15						
Railroad Property (10.64%; 10.97%)		26,976,301	2,870,279		14,971,512	1,642,376
CLASS 16						
Other Property		467,917	51,555		49,817	5,480
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		377,913,442	31,401,460		362,247,407	29,643,620

NOTE: Figures shown are as reported to Department of Revenue by County.

SHERIDAN COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		22,705,605	22,705,605		24,907,886	24,907,886
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated		-	-		-	-
Non-Irrigated	594,049	10,410,135	3,123,041	593,991	10,403,535	3,121,061
Grazing	348,311	1,278,951	383,685	351,331	1,280,287	384,086
Wild Hay	8,823	113,654	34,103	8,834	113,763	34,136
CLASS 4						
Land and Improvements:						
Residential (3.86%)		43,666,991	1,685,555		36,628,949	1,413,879
(0% - 3.474%)		828,670	17,523		695,538	14,664
Commercial (3.86%)		19,739,334	761,944		17,137,201	661,507
Industrial (3.86%)		2,856,020	110,244		2,714,000	104,758
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		6,432,304	192,966		5,895,442	176,863
New Industrial Property (3%)		4,568	137		11,932	358
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		4,306,191	172,244		4,690,463	187,606
Agricultural Products (4%)		317,044	12,683		-	-
Leased and Rental Property (4%)		13,502	540		26,288	1,051
CLASS 7						
Tools, Implements and Machinery (8%)		592,137	47,368		517,968	41,431
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		18,862,328	2,074,856		17,918,724	1,971,059
Mining & Manufacturing Machinery (11%)		18,039,964	1,984,394		15,281,816	1,681,008
Trucks and Trailers (16%; 11%)		1,959,088	313,454		1,372,131	153,349
Aircraft (11%)		565,976	62,264		-	-
Other Property (11%)		2,026,801	222,947		2,756,060	303,162
CLASS 9						
Buses and Trucks (13%)		536,807	69,785		475,229	61,775
Furniture and Fixtures (13%)		1,687,997	219,449		1,486,166	193,206
Other Property (13%)		2,116	275		520	68
CLASS 10						
Broadcasting & Theater Equipment (16%)		102,674	16,427		84,752	13,561
Other Property (16%)		8,100,897	1,296,146		7,989,522	1,278,319
CLASS 11						
Utilities (12%)		4,154,930	498,589		4,138,082	496,571
CLASS 12						
Mobile Homes (3.86%)		2,061,656	79,577		2,889,802	111,550
(0% - 3.474%)		45,259	575		38,922	494
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		37,655,211	1,162,802		33,700,962	1,040,684
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		7,217,898	767,984		4,085,605	448,192
CLASS 16						
Other Property		267,339	29,408		16,995	1,877
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		216,552,047	38,046,570		197,258,540	38,804,161

NOTE: Figures shown are as reported to Department of Revenue by County.

SILVERBOW COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		13,762,003	412,860		62,694,123	1,880,824
CLASS 3						
Agricultural Land: (30%)						
Irrigated	2,504	77,755	23,329	2,500	77,635	23,293
Non-Irrigated	178	3,610	1,083	178	3,610	1,083
Grazing	144,768	498,168	149,450	145,394	500,051	150,015
Wild Hay	2,871	96,917	29,079	2,823	96,472	28,945
CLASS 4						
Land and Improvements:						
Residential (3.86%)		352,648,662	13,612,276		353,120,581	13,630,459
(0% - 3.474%)		23,263,795	541,492		24,708,697	569,225
Commercial (3.86%)		163,216,334	6,300,166		159,709,852	6,164,795
Industrial (3.86%)		10,018,793	386,725		14,999,911	578,999
New Manufacturing (1.93% - 3.474%)		172,500	3,329		-	-
Golf Courses (1.93%)		3,121,953	60,253		3,131,601	60,440
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		40,481	1,562		40,481	1,562
CLASS 5						
Rural Electric & Telephone Co-op (3%)		559,395	16,782		567,026	17,009
New Industrial Property (3%)		71,206,310	2,136,189		68,667,509	2,060,026
Pollution Control and Gasohol (3%)		2,795,408	83,862		2,402,873	72,086
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		1,358,600	54,330		1,564,900	62,601
Agricultural Products (4%)		-	-		-	-
Leased and Rental Property (4%)		206,674	8,266		140,162	5,608
CLASS 7						
Tools, Implements and Machinery (8%)		1,378,542	110,287		1,256,164	100,492
Independent Telephone (8%)		240,026	19,202		218,539	17,483
CLASS 8						
Farm Machinery (11%)		317,188	34,894		310,255	34,130
Mining & Manufacturing Machinery (11%)		18,402,943	2,024,326		18,383,378	2,022,174
Trucks and Trailers (16%; 11%)		1,875,302	300,052		1,451,951	161,099
Aircraft (11%)		88,712	9,757		-	-
Other Property (11%)		5,290,667	582,049		5,846,139	643,076
CLASS 9						
Buses and Trucks (13%)		808,566	102,879		650,813	84,608
Furniture and Fixtures (13%)		13,556,766	1,762,385		13,073,911	1,699,616
Other Property (13%)		-	-		2,420	315
CLASS 10						
Broadcasting & Theater Equipment (16%)		783,302	125,328		982,421	157,188
Other Property (16%)		2,750	440		2,750	440
CLASS 11						
Utilities (12%)		63,979,418	7,677,526		62,085,383	7,450,248
CLASS 12						
Mobile Homes (3.86%)		11,503,671	444,049		11,591,297	447,434
(0% - 3.474%)		792,241	18,414		807,631	17,294
CLASS 13						
Timber Land (3.84%)	23,316	412,363	15,839	23,324	411,226	15,797
CLASS 14						
One Acre Farmsteads (3.088%)		7,202,897	222,429		7,529,784	232,523
(0% - 2.779%)		28,283	359		72,676	1,044
CLASS 15						
Railroad Property (10.64%; 10.97%)		5,413,768	576,024		3,229,920	354,324
CLASS 16						
Other Property		564,589	62,151		69,707	7,677
CLASS 17						
Airline Property (12%)		1,961,124	235,335		2,053,877	246,465
CLASS 18						
Eligible Mining Claims (30%)		2,550	768		2,563	769
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		11,309	226		11,309	226
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		777,664,335	38,145,752		822,469,598	39,001,392

NOTE: Figures shown are as reported to Department of Revenue by County.

STILLWATER COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		860,239	860,239		847,490	847,490
CLASS 2						
Gross Proceeds		-	-		22,487,566	674,627
CLASS 3						
Agricultural Land: (30%)						
Irrigated	20,934	916,618	274,985	20,986	919,116	275,735
Non-Irrigated	151,458	4,218,544	1,265,563	151,222	4,160,772	1,248,232
Grazing	668,102	2,427,285	728,186	664,769	2,400,299	720,090
Wild Hay	30,531	483,537	145,061	30,724	477,575	143,273
CLASS 4						
Land and Improvements:						
Residential (3.86%)		85,307,988	3,292,943		81,147,212	3,132,295
(0% - 3.474%)		3,309,899	79,794		2,861,211	66,507
Commercial (3.86%)		16,002,004	617,669		15,232,893	587,995
Industrial (3.86%)		5,124,390	197,803		5,131,888	198,089
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		23,062	445		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		4,323,132	129,696		3,887,999	116,641
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		871	26		3,444,621	103,338
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		10,887,574	435,435		9,998,819	399,942
Agricultural Products (4%)		1,246,512	49,861		-	-
Leased and Rental Property (4%)		25,863	1,035		53,102	2,123
CLASS 7						
Tools, Implements and Machinery (8%)		444,959	35,596		467,801	37,428
Independent Telephone (8%)		2,095,328	167,627		1,975,275	158,021
CLASS 8						
Farm Machinery (11%)		7,745,072	851,960		7,247,713	797,257
Mining & Manufacturing Machinery (11%)		3,377,788	371,558		9,567,237	1,052,395
Trucks and Trailers (16%;11%)		816,879	130,699		706,515	77,931
Aircraft (11%)		254,113	27,955		-	-
Other Property (11%)		2,752,434	302,809		4,836,485	532,023
CLASS 9						
Buses and Trucks (13%)		419,652	54,558		500,801	65,104
Furniture and Fixtures (13%)		1,480,653	192,491		1,915,477	249,017
Other Property (13%)		10,029	1,303		1,803	234
CLASS 10						
Broadcasting & Theater Equipment (16%)		53,785	8,605		51,804	8,289
Other Property (16%)		65,397	10,463		57,795	9,247
CLASS 11						
Utilities (12%)		39,860,765	4,783,287		39,464,169	4,735,697
CLASS 12						
Mobile Homes (3.86%)		3,113,216	120,161		3,351,494	129,368
(0% - 3.474%)		74,825	1,878		34,916	836
CLASS 13						
Timber Land (3.84%)	7,603	11,285	439	7,599	10,717	418
CLASS 14						
One Acre Farmsteads (3.088%)		37,583,028	1,160,508		35,631,936	1,100,304
(0%-2.779%)		188,656	3,654		85,350	1,533
CLASS 15						
Railroad Property (10.64%;10.97%)		7,994,403	850,605		4,426,441	485,580
CLASS 16						
Other Property		254,378	28,023		40,390	4,443
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		243,754,163	17,182,920		263,424,682	17,961,502

NOTE: Figures shown are as reported to Department of Revenue by County.

SWEET GRASS COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	28,327	903,875	271,300	28,329	903,814	271,144
Non-Irrigated	19,488	437,064	131,150	19,488	437,064	131,119
Grazing	750,504	2,922,564	876,995	749,019	2,917,059	875,118
Wild Hay	18,883	286,172	85,948	18,773	284,871	85,461
CLASS 4						
Land and Improvements:						
Residential (3.86%)		35,991,711	1,389,220		36,068,727	1,392,247
(0% - 3.474%)		2,153,430	52,745		2,728,239	68,565
Commercial (3.86%)		12,782,572	493,079		12,740,960	491,804
Industrial (3.86%)		32,720	1,263		166,420	6,424
New Manufacturing (1.93% - 3.474%)		430,973	8,318		669,842	12,928
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		5,671,208	170,138		5,193,727	155,807
New Industrial Property (3%)		-	-		8,000	240
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		10,735,371	429,395		11,270,181	450,785
Agricultural Products (4%)		13,440	538		-	-
Leased and Rental Property (4%)		14,345	574		5,313	213
CLASS 7						
Tools, Implements and Machinery (8%)		310,028	24,791		275,104	22,015
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		4,360,823	479,689		4,195,200	461,475
Mining & Manufacturing Machinery (11%)		138,578	15,259		274,845	30,234
Trucks and Trailers (16%; 11%)		412,530	65,312		296,646	47,463
Aircraft (11%)		237,081	26,079		-	-
Other Property (11%)		1,078,227	118,778		1,226,825	134,952
CLASS 9						
Buses and Trucks (13%)		134,641	17,146		121,390	15,782
Furniture and Fixtures (13%)		792,932	103,089		763,628	99,273
Other Property (13%)		-	-		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		50,954	8,153		43,320	6,931
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		6,440,236	772,826		6,954,209	834,508
CLASS 12						
Mobile Homes (3.86%)		1,162,175	44,868		1,119,807	43,231
(0% - 3.474%)		74,939	1,678		127,776	3,620
CLASS 13						
Timber Land (3.84%)	19,048	163,794	6,300	19,070	163,900	6,294
CLASS 14						
One Acre Farmsteads (3.088%)		27,802,753	858,658		28,873,214	891,611
(0% - 2.779%)		37,723	2,877		105,118	1,534
CLASS 15						
Railroad Property (10.64%; 10.97%)		7,933,864	844,164		4,386,579	481,207
CLASS 16						
Other Property		153,504	16,918		56,957	6,265
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		123,660,227	7,317,248		122,378,735	7,028,250

NOTE: Figures shown are as reported to Department of Revenue by County.

TETON COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,138,504	1,138,504		1,126,044	1,126,044
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	87,937	1,794,052	538,215	88,070	1,795,946	538,784
Non-Irrigated	418,894	12,841,783	3,852,535	419,084	12,847,642	3,854,293
Grazing	516,053	1,907,705	572,311	516,290	1,909,106	572,732
Wild Hay	26,142	425,972	127,792	26,089	425,284	127,585
CLASS 4						
Land and Improvements:						
Residential (3.86%)		50,417,526	1,946,118		50,798,482	1,960,823
(0% - 3.474%)		967,134	22,438		959,336	20,284
Commercial (3.86%)		14,087,827	543,790		13,921,938	537,386
Industrial (3.86%)		6,714,609	259,184		6,677,139	257,737
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		105,356	4,067		105,551	4,074
CLASS 5						
Rural Electric & Telephone Co-op (3%)		8,854,301	265,627		8,591,074	257,730
New Industrial Property (3%)		-	-		12,459	374
Pollution Control and Gasohol (3%)		82,236	13,158		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		11,485,547	459,422		10,824,603	432,982
Agricultural Products (4%)		2,001,785	80,071		-	-
Leased and Rental Property (4%)		30,464	1,219		32,968	1,319
CLASS 7						
Tools, Implements and Machinery (8%)		636,290	50,903		678,090	54,247
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		18,938,761	2,083,264		18,392,257	2,023,148
Mining & Manufacturing Machinery (11%)		5,287,771	581,655		4,131,510	454,466
Trucks and Trailers (16%; 11%)		1,798,524	287,735		1,349,848	148,670
Aircraft (11%)		359,800	39,580		-	-
Other Property (11%)		2,263,346	249,029		1,376,011	151,364
CLASS 9						
Buses and Trucks (13%)		480,802	62,425		410,226	53,329
Furniture and Fixtures (13%)		1,226,535	159,450		1,159,694	150,760
Other Property (13%)		-	-		14,542	1,890
CLASS 10						
Broadcasting & Theater Equipment (16%)		19,742	2,746		84,400	13,504
Other Property (16%)		255,389	40,862		229,829	36,773
CLASS 11						
Utilities (12%)		10,197,314	1,223,678		8,813,394	1,057,607
CLASS 12						
Mobile Homes (3.86%)		1,953,909	75,422		1,934,473	74,670
(0% - 3.474%)		42,268	750		43,007	892
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		49,941,415	1,542,191		50,406,894	1,556,565
(0% - 2.779%)		15,565	240		42,172	734
CLASS 15						
Railroad Property (10.64%; 10.97%)		9,122,111	970,592		5,051,112	554,107
CLASS 16						
Other Property		510,223	56,159		65,001	7,150
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		215,904,566	17,251,132		204,210,032	16,032,023

NOTE: Figures shown are as reported to Department of Revenue by County.

TOOLE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		12,356,039	12,356,039		12,332,194	12,332,194
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,466	3,422	1,027	1,420	33,418	10,025
Non-Irrigated	676,530	15,221,011	4,566,303	673,290	15,228,038	4,568,411
Grazing	399,862	1,710,865	513,260	399,780	1,698,947	509,684
Wild Hay	5,566	112,765	33,830	5,626	113,452	34,036
CLASS 4						
Land and Improvements:						
Residential (3.86%)		43,670,312	1,685,675		43,369,539	1,674,065
(0% - 3.474%)		670,946	15,980		893,560	22,281
Commercial (3.86%)		20,913,753	807,271		19,427,027	749,883
Industrial (3.86%)		3,369,835	130,076		4,823,163	186,174
New Manufacturing (1.93% -3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		167,702	6,473		157,232	6,069
CLASS 5						
Rural Electric & Telephone Co-op (3%)		7,026,167	210,787		6,828,247	204,852
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% -3%)		-	-		-	-
CLASS 6						
Livestock (4%)		3,959,062	158,360		4,293,797	171,754
Agricultural Products (4%)		5,473,886	218,955		-	-
Leased and Rental Property (4%)		7,856	314		22,927	917
CLASS 7						
Tools, Implements and Machinery (8%)		828,491	66,279		802,446	64,195
Independent Telephone (8%)		9,796	784		-	-
CLASS 8						
Farm Machinery (11%)		17,438,890	1,918,278		16,525,894	1,817,848
Mining & Manufacturing Machinery (11%)		15,167,226	1,668,396		13,376,266	1,471,390
Trucks and Trailers (16%;11%)		2,197,569	351,610		1,676,515	185,024
Aircraft (11%)		805,870	88,648		-	-
Other Property (11%)		2,520,611	277,268		2,241,691	246,586
CLASS 9						
Buses and Trucks (13%)		399,629	51,952		355,216	46,178
Furniture and Fixtures (13%)		2,500,987	325,128		2,525,890	328,366
Other Property (13%)		7,038	915		5,561	723
CLASS 10						
Broadcasting & Theater Equipment (16%)		88,462	14,154		119,165	19,066
Other Property (16%)		2,050,907	328,145		4,233,875	677,420
CLASS 11						
Utilities (12%)		21,542,747	2,585,131		22,154,525	2,658,543
CLASS 12						
Mobile Homes (3.86%)		1,734,070	66,935		1,580,014	60,988
(0% - 3.474%)		19,446	365		14,380	228
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		37,567,678	1,160,090		38,857,213	1,199,910
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		17,343,228	1,845,320		9,771,240	1,071,905
CLASS 16						
Other Property		415,703	45,727		35,314	3,885
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		237,301,969	31,499,475		223,496,746	30,322,600

NOTE: Figures shown are as reported to Department of Revenue by County.

TREASURE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	19,875	906,323	271,912	20,021	913,092	273,928
Non-Irrigated	16,793	345,704	103,725	17,118	351,816	105,545
Grazing	513,532	1,236,346	370,951	514,484	1,236,364	370,909
Wild Hay	456	13,415	4,025	456	13,415	4,025
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,373,684	168,833		3,526,914	136,145
(0% - 3.474%)		123,589	3,109		67,163	1,738
Commercial (3.86%)		1,238,194	47,794		1,770,206	68,334
Industrial (3.86%)		123,418	4,763		79,132	3,055
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		2,578,307	77,352		2,342,603	70,281
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		5,649,165	225,939		5,021,238	200,849
Agricultural Products (4%)		198,596	7,943		-	-
Leased and Rental Property (4%)		7,660	306		2,684	107
CLASS 7						
Tools, Implements and Machinery (8%)		185,553	14,846		173,024	13,839
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		3,332,154	366,543		3,311,678	364,284
Mining & Manufacturing Machinery (11%)		15,470	1,701		31,694	3,486
Trucks and Trailers (16%; 11%)		438,894	70,225		386,617	42,704
Aircraft (11%)		126,830	13,953		-	-
Other Property (11%)		438,418	48,249		459,296	50,535
CLASS 9						
Buses and Trucks (13%)		102,683	13,349		108,514	14,108
Furniture and Fixtures (13%)		149,191	19,393		130,970	17,023
Other Property (13%)		4,647	604		-	-
CLASS 10						
Broadcasting & Theater Equipment (16%)		21,631	3,461		17,203	2,752
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		15,654,222	1,878,507		14,757,545	1,770,905
CLASS 12						
Mobile Homes (3.86%)		501,599	19,363		543,616	20,986
(0% - 3.474%)		-	-		15,140	410
CLASS 13						
Timber Land (3.84%)	1,916	7,235	279	1,916	7,235	279
CLASS 14						
One Acre Farmsteads (3.088%)		6,297,640	194,452		6,213,217	191,867
(0% - 2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%; 10.97%)		11,265,426	1,198,642		6,242,394	684,791
CLASS 16						
Other Property		84,291	9,283		14,547	1,600
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		55,420,285	5,139,502		47,737,317	4,414,485

NOTE: Figures shown are as reported to Department of Revenue by County.

VALLEY COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,752,612	2,752,612		3,082,909	3,082,909
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	43,372	1,429,196	428,782	43,247	1,430,710	429,213
Non-Irrigated	648,776	11,520,496	3,456,247	640,804	11,491,360	3,447,408
Grazing	712,470	2,772,331	831,827	720,658	2,792,375	837,713
Wild Hay	8,668	107,618	32,292	8,692	106,591	31,984
CLASS 4						
Land and Improvements:						
Residential (3.86%)		82,672,048	3,191,098		72,110,805	2,783,479
(0% - 3.474%)		1,388,242	32,879		1,423,380	34,281
Commercial (3.86%)		36,848,673	1,422,347		32,144,882	1,240,773
Industrial (3.86%)		3,592,034	138,655		2,647,544	102,197
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		255,794	4,937		205,535	3,966
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)		439,283	16,957		314,110	12,125
CLASS 5						
Rural Electric & Telephone Co-op (3%)		9,990,100	299,707		8,291,796	248,755
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		14,558,031	582,247		15,133,105	605,310
Agricultural Products (4%)		5,568,434	222,756		-	-
Leased and Rental Property (4%)		43,582	1,743		10,815	433
CLASS 7						
Tools, Implements and Machinery (8%)		943,208	75,473		818,076	65,446
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		19,837,248	2,182,100		18,572,218	2,042,940
Mining & Manufacturing Machinery (11%)		5,717,486	628,924		4,828,367	531,124
Trucks and Trailers (16%; 11%)		1,559,255	249,480		1,198,679	132,213
Aircraft (11%)		892,590	98,185		-	-
Other Property (11%)		1,859,813	204,600		2,168,426	238,531
CLASS 9						
Buses and Trucks (13%)		343,798	44,693		339,500	44,133
Furniture and Fixtures (13%)		2,955,269	384,108		2,379,393	309,314
Other Property (13%)		3,323	432		4,693	611
CLASS 10						
Broadcasting & Theater Equipment (16%)		118,263	18,923		105,377	16,860
Other Property (16%)		370,204	59,231		383,343	61,333
CLASS 11						
Utilities (12%)		96,074,674	11,528,956		90,681,594	10,881,795
CLASS 12						
Mobile Homes (3.86%)		3,267,291	126,112		2,851,106	110,045
(0% - 3.474%)		66,947	2,084		67,247	1,820
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		43,822,707	1,353,311		37,768,803	1,166,301
(0% - 2.779%)		166,277	4,423		221,577	4,975
CLASS 15						
Railroad Property (10.64%; 10.97%)		21,238,571	2,259,785		11,509,739	1,262,620
CLASS 16						
Other Property		993,397	109,314		34,372	3,782
CLASS 17						
Airline Property (12%)		187,137	22,456		92,347	1,082
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		374,355,932	32,767,676		325,210,774	29,745,471

NOTE: Figures shown are as reported to Department of Revenue by County.

WHEATLAND COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		-	-		-	-
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	15,835	402,722	120,819	15,836	402,717	120,815
Non-Irrigated	93,568	1,676,790	503,042	95,287	1,717,692	515,312
Grazing	628,039	1,970,162	591,054	626,277	1,967,236	590,175
Wild Hay	20,909	312,477	93,745	20,908	312,488	93,747
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,038,073	541,883		14,083,150	543,612
(0% - 3.474%)		404,366	10,138		420,632	10,334
Commercial (3.86%)		4,363,838	168,437		4,424,168	170,766
Industrial (3.86%)		767,508	29,626		767,508	29,626
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		769,652	23,091		721,822	21,656
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		7,723,068	308,911		7,721,874	308,879
Agricultural Products (4%)		98,298	3,932		-	-
Leased and Rental Property (4%)		4,418	177		140	6
CLASS 7						
Tools, Implements and Machinery (8%)		152,060	12,166		152,479	12,200
Independent Telephone (8%)		-	-		2,835	227
CLASS 8						
Farm Machinery (11%)		3,711,384	408,254		3,663,353	402,963
Mining & Manufacturing Machinery (11%)		388,754	42,763		512,330	56,357
Trucks and Trailers (16%; 11%)		392,379	62,447		288,678	31,834
Aircraft (11%)		56,702	6,239		-	-
Other Property (11%)		1,025,992	112,883		451,040	49,622
CLASS 9						
Buses and Trucks (13%)		148,664	19,326		137,676	17,896
Furniture and Fixtures (13%)		358,808	46,647		372,643	48,442
Other Property (13%)		8,942	1,163		12,007	1,561
CLASS 10						
Broadcasting & Theater Equipment (16%)		34,720	5,555		15,237	2,437
Other Property (16%)		-	-		-	-
CLASS 11						
Utilities (12%)		29,796,497	3,575,581		28,666,676	3,440,000
CLASS 12						
Mobile Homes (3.86%)		281,798	10,878		288,556	11,140
(0% - 3.474%)		3,213	50		8,316	208
CLASS 13						
Timber Land (3.84%)	2,417	32,206	1,236	2,422	32,206	1,236
CLASS 14						
One Acre Farmsteads (3.088%)		11,835,025	365,403		11,983,624	370,051
(0% - 2.779%)		19,217	297		19,217	264
CLASS 15						
Railroad Property (10.64%; 10.97%)		4,291,336	456,598		2,413,792	264,792
CLASS 16						
Other Property		134,775	14,838		19,249	2,122
CLASS 17						
Airline Property (12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		85,203,844	7,537,179		81,579,341	7,118,280

NOTE: Figures shown are as reported to Department of Revenue by County.

WIBAUX COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		9,184,647	9,184,647		12,222,212	12,222,212
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated		-	-		-	-
Non-Irrigated	129,011	2,424,850	727,547	125,777	2,414,232	724,270
Grazing	360,953	1,235,484	370,693	365,624	1,249,981	374,994
Wild Hay	10,776	136,846	41,059	11,652	148,180	44,459
CLASS 4						
Land and Improvements:						
Residential (3.86%)		7,463,803	288,250		6,803,239	262,615
(0% - 3.474%)		231,181	5,475		111,832	2,694
Commercial (3.86%)		1,733,524	66,917		1,395,951	53,891
Industrial (3.86%)		1,524,658	58,853		1,264,594	48,813
New Manufacturing (1.93% - 3.474%)		-	-		-	-
Golf Courses (1.93%)		-	-		-	-
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		1,253,459	37,610		1,261,796	37,861
New Industrial Property (3%)		-	-		-	-
Pollution Control and Gasohol (3%)		-	-		-	-
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		4,455,981	178,316		4,223,427	168,952
Agricultural Products (4%)		1,177,985	47,132		-	-
Leased and Rental Property (4%)		7,600	304		-	-
CLASS 7						
Tools, Implements and Machinery (8%)		205,557	16,442		199,367	15,949
Independent Telephone (8%)		-	-		-	-
CLASS 8						
Farm Machinery (11%)		5,629,951	619,305		5,487,624	603,635
Mining & Manufacturing Machinery (11%)		6,118,820	673,070		5,821,656	640,380
Trucks and Trailers (16%;11%)		272,314	43,532		197,593	21,879
Aircraft (11%)		55,000	6,051		-	-
Other Property (11%)		1,048,998	117,452		445,565	49,049
CLASS 9						
Buses and Trucks (13%)		71,397	9,311		84,025	10,924
Furniture and Fixtures (13%)		329,479	42,840		312,631	40,647
Other Property (13%)		1,763	230		25	3
CLASS 10						
Broadcasting & Theater Equipment (16%)		86,895	13,903		74,196	11,871
Other Property (16%)		1,315,110	210,416		1,163,386	186,142
CLASS 11						
Utilities (12%)		5,769,711	692,364		5,393,421	647,211
CLASS 12						
Mobile Homes (3.86%)		834,093	32,200		677,029	26,134
(0% - 3.474%)		3,711	86		-	-
CLASS 13						
Timber Land (3.84%)		-	-		-	-
CLASS 14						
One Acre Farmsteads (3.088%)		10,696,187	330,275		9,298,102	287,126
(0%-2.779%)		-	-		-	-
CLASS 15						
Railroad Property (10.64%;10.97%)		3,566,359	379,460		1,971,707	216,296
CLASS 16						
Other Property		41,537	4,551		26,860	2,964
CLASS 17						
Airline Property(12%)		-	-		-	-
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		-	-		-	-
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		66,876,900	14,198,291		62,248,631	16,700,971

NOTE: Figures shown are as reported to Department of Revenue by County.

YELLOWSTONE COUNTY

1988 PROPERTY CLASSES	QUANTITY	1987 MARKET	TAXABLE	QUANTITY	1988 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,917,967	2,917,967		1,120,446	1,120,446
CLASS 2						
Gross Proceeds		-	-		-	-
CLASS 3						
Agricultural Land: (30%)						
Irrigated	80,564	4,010,194	1,203,277	81,316	4,071,050	1,221,315
Non-Irrigated	209,580	5,114,293	1,534,397	213,087	5,188,140	1,556,442
Grazing	998,274	2,863,214	859,315	995,898	2,846,807	854,042
Wild Hay	4,703	84,230	25,275	4,723	84,853	25,461
CLASS 4						
Land and Improvements:						
Residential (3.86%)		2,114,031,159	81,600,726		1,994,132,729	76,973,524
(0% - 3.474%)		38,503,989	909,059		38,840,756	892,320
Commercial (3.86%)		1,246,925,043	48,131,400		1,184,829,910	45,734,428
Industrial (3.86%)		89,832,659	3,467,547		80,517,974	3,107,997
New Manufacturing (1.93% - 3.474%)		-	-		288,821	10,034
Golf Courses (1.93%)		11,719,807	226,190		10,944,597	211,228
Water Works (3.86%)		-	-		-	-
Remodeled (0.772% - 3.86%)		-	-		-	-
Improvements on Disparately Owned		-	-		-	-
Ag. or Timber Land (3.86%)		-	-		-	-
CLASS 5						
Rural Electric & Telephone Co-op (3%)		16,317,229	489,700		15,952,377	478,567
New Industrial Property (3%)		300,300	9,009		-	-
Pollution Control and Gasohol (3%)		2,043,222	61,297		7,092,653	212,781
Research and Development (0% - 3%)		-	-		-	-
CLASS 6						
Livestock (4%)		18,164,967	726,460		12,159,931	486,402
Agricultural Products (4%)		948,976	37,962		-	-
Leased and Rental Property (4%)		900,115	36,004		872,019	34,880
CLASS 7						
Tools, Implements and Machinery (8%)		12,142,790	971,430		10,895,203	871,616
Independent Telephone (8%)		2,139,885	171,191		1,993,292	159,464
CLASS 8						
Farm Machinery (11%)		16,952,484	1,864,781		15,761,071	1,733,710
Mining & Manufacturing Machinery (11%)		164,317,135	18,074,889		160,006,982	17,600,772
Trucks and Trailers (16%; 11%)		8,037,923	1,286,067		5,622,668	619,827
Aircraft (11%)		7,387,879	812,686		-	-
Other Property (11%)		38,526,441	4,239,042		39,308,150	4,323,895
CLASS 9						
Buses and Trucks (13%)		4,164,279	541,356		3,438,017	446,941
Furniture and Fixtures (13%)		61,636,411	8,012,777		63,814,952	8,295,944
Other Property (13%)		57,780	7,513		57,528	7,480
CLASS 10						
Broadcasting & Theater Equipment (16%)		2,813,834	450,213		3,039,297	486,287
Other Property (16%)		65,592	10,496		28,664	4,586
CLASS 11						
Utilities (12%)		280,104,744	33,612,576		266,776,171	32,013,141
CLASS 12						
Mobile Homes (3.86%)		53,074,430	2,048,641		49,682,983	1,917,763
(0% - 3.474%)		1,360,090	31,176		1,470,436	33,904
CLASS 13						
Timber Land (3.84%)	14,027	162,421	6,325	14,058	163,791	6,284
CLASS 14						
One Acre Farmsteads (3.088%)		70,999,398	2,192,468		67,595,827	2,087,359
(0% - 2.779%)		221,260	4,921		411,512	8,230
CLASS 15						
Railroad Property (10.64%; 10.97%)		82,772,010	8,806,943		46,612,809	5,113,427
CLASS 16						
Other Property		3,914,467	430,638		2,054,859	226,034
CLASS 17						
Airline Property (12%)		15,950,706	1,914,085		13,615,046	1,633,807
CLASS 18						
Eligible Mining Claims (30%)		-	-		-	-
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		52,032	1,041		1,209,327	24,184
CLASS 20						
Out of Production Ag/Timber (3.86%)		-	-		-	-
TOTAL		4,381,531,355	227,726,840		4,112,501,648	210,534,522

NOTE: Figures shown are as reported to Department of Revenue by County.

STATEWIDE

1988 PROPERTY CLASSES	1987			1988		
	QUANTITY	MARKET	TAXABLE	QUANTITY	MARKET	TAXABLE
CLASS 1						
Net Proceeds		251,906,343	251,906,343		279,816,735	279,816,735
CLASS 2						
Gross Proceeds		395,105,815	131,365,358		535,393,305	130,497,841
CLASS 3						
Agricultural Land: (30%)						
Irrigated	1,465,390	45,972,593	13,793,300	1,463,388	45,914,284	13,774,339
Non-Irrigated	12,255,980	278,071,937	83,423,801	12,252,219	277,980,536	83,394,245
Grazing	36,136,582	128,080,675	38,431,920	36,082,326	127,914,881	38,374,487
Wild Hay	1,071,127	18,457,233	5,538,068	1,080,010	18,455,647	5,536,827
CLASS 4						
Land and Improvements:						
Residential (3.86%)	10,192,177,068	393,427,586		9,977,316,046	385,124,446	
(0% - 3.474%)	229,783,781	5,333,003		224,747,542	5,088,305	
Commercial (3.86%)	4,444,972,873	171,575,839		4,364,874,344	168,484,158	
Industrial (3.86%)	692,989,086	26,749,804		661,648,194	25,539,641	
New Manufacturing (1.93% - 3.474%)	2,852,523	55,054		3,257,270	67,325	
Golf Courses (1.93%)	31,996,292	630,219		33,209,465	640,945	
Water Works (3.86%)	-	-		-	-	
Remodeled (0.772% - 3.86%)	7,886,651	233,756		3,271,813	70,004	
Improvements on Disparately Owned						
Ag. or Timber Land (3.86%)	20,358,683	785,832		19,926,441	769,151	
CLASS 5						
Rural Electric & Telephone Co-op (3%)	324,733,212	9,742,121		321,230,581	9,636,946	
New Industrial Property (3%)	75,815,454	2,280,030		110,693,623	3,320,809	
Pollution Control and Gasohol (3%)	433,572,205	13,050,418		470,012,471	14,100,375	
Research and Development (0% - 3%)	-	-		1,207,967	36,239	
CLASS 6						
Livestock (4%)	556,744,258	22,266,816		550,042,679	22,001,578	
Agricultural Products (4%)	88,728,453	3,549,190		-	-	
Leased and Rental Property (4%)	4,406,617	176,266		5,008,614	200,346	
CLASS 7						
Tools, Implements and Machinery (8%)	55,118,577	4,407,096		54,703,020	4,376,231	
Independent Telephone (8%)	9,424,581	753,967		8,667,734	693,420	
CLASS 8						
Farm Machinery (11%)	528,565,945	58,142,430		502,316,395	55,254,775	
Mining & Manufacturing Machinery (11%)	843,695,953	92,806,421		796,137,691	87,575,185	
Trucks and Trailers (16%; 11%)	89,425,659	14,307,052		69,262,987	7,805,008	
Aircraft (11%)	34,390,406	3,783,131		-	-	
Other Property (11%)	332,394,305	36,568,191		346,136,795	38,075,331	
CLASS 9						
Buses and Trucks (13%)	32,106,286	4,172,268		30,375,995	3,948,921	
Furniture and Fixtures (13%)	317,227,274	41,240,345		317,540,313	41,280,363	
Other Property (13%)	1,091,101	141,845		1,419,480	184,541	
CLASS 10						
Broadcasting & Theater Equipment (16%)	16,502,433	2,639,977		18,634,153	2,981,460	
Other Property (16%)	62,087,552	9,933,989		61,823,031	9,891,690	
CLASS 11						
Utilities (12%)	3,310,167,367	397,108,288		3,153,338,528	378,400,611	
CLASS 12						
Mobile Homes (3.86%)	401,189,384	15,479,081		394,243,839	15,217,828	
(0% - 3.474%)	11,877,426	271,505		12,308,821	274,025	
CLASS 13						
Timber Land (3.84%)	3,547,740	168,707,142	6,478,402	3,554,457	168,975,255	6,488,624
CLASS 14						
One Acre Farmsteads (3.088%)	1,824,716,580	56,350,476		1,785,354,680	55,131,693	
(0% - 2.779%)	8,203,067	164,910		10,930,424	158,486	
CLASS 15						
Railroad Property (10.64%; 10.97%)	665,896,183	70,851,489		376,586,345	41,311,729	
CLASS 16						
Other Property	49,019,442	5,262,856		11,336,826	1,247,115	
CLASS 17						
Airline Property (12%)	45,948,497	5,513,820		50,691,943	6,083,033	
CLASS 18						
Eligible Mining Claims (30%)	19,840	2,687		29,334	8,805	
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)	2,479,601	49,593		4,308,719	86,180	
CLASS 20						
Out of Production Ag/Timber (3.86%)	-	-		-	-	
TOTAL	27,034,866,353	2,000,744,543		26,207,044,746	1,942,949,796	

NOTE: Figures shown are as reported to Department of Revenue by County.

TAXABLE VALUES OF CITIES AND TOWNS

	1987	1988		1987	1988
Alberton	\$ 169,294	\$ 164,251	Joliet	\$ 482,930	\$ 437,420
Anaconda	4,396,558	4,326,286	Jordan	345,095	301,935
Bainville	211,171	176,781	Judith Gap	98,409	94,837
Baker	1,966,963	1,728,228	Kalispell	17,394,331	17,867,419
Bear Creek	35,979	52,653	Kevin	92,949	89,184
Belgrade	2,805,895	2,741,436	Laurel	5,940,473	5,430,218
Belt	329,524	359,230	Lavina	126,894	136,576
Big Sandy	671,851	676,282	Lewistown	4,959,899	4,872,051
Big Timber	1,741,664	1,742,187	Libby	3,219,984	3,066,899
Billings	130,424,574	123,083,321	Lima	175,395	162,767
Boulder	672,833	662,566	Livingston	7,917,460	7,606,284
Bozeman	23,712,379	23,605,800	Lodge Grass	191,574	163,819
Bridger	627,581	596,645	Malta	2,526,832	2,208,165
Broadus	715,419	620,440	Manhattan	910,803	879,433
Broadview	157,122	141,977	Medicine Lake	262,760	224,973
Brockton	84,162	72,765	Melstone	146,507	111,043
Browning	367,214	419,178	Miles City	8,239,133	7,110,391
Butte	0	0	Missoula	47,170,823	45,980,257
Cascade	505,486	492,954	Moore	204,420	189,469
Chester	686,215	821,631	Nashua	306,987	252,061
Chinook	1,308,640	1,258,462	Neihart	188,151	142,617
Choteau	1,681,672	1,505,039	Opheim	143,872	118,797
Circle	918,475	769,122	Outlook	84,925	74,497
Clyde Park	207,949	204,991	Phillipsburg	599,189	588,628
Columbia Falls	3,339,147	3,715,617	Pinesdale	140,368	133,403
Columbus	1,753,412	1,862,623	Plains	869,274	921,503
Conrad	2,819,407	2,505,765	Plentywood	2,440,182	2,101,265
Culbertson	710,543	617,730	Plevna	99,667	86,837
Cut Bank	3,526,890	3,434,164	Polson	3,307,304	3,370,014
Darby	493,861	481,659	Poplar	602,593	543,721
Deer Lodge	2,547,304	2,605,088	Red Lodge	2,540,722	2,383,079
Denton	279,900	271,706	Rexford	59,732	57,261
Dillon	3,437,910	3,398,511	Richey	248,260	217,943
Dodson	106,223	89,671	Ronan	1,354,930	1,363,588
Drummond	291,757	281,786	Roundup	1,686,622	1,543,212
Dutton	309,161	307,034	Ryegate	200,428	194,653
East Helena	3,475,494	3,288,468	Saco	189,580	166,169
Ekalaka	307,519	263,378	Scobey	1,233,663	1,070,439
Ennis	924,231	963,958	Shelby	2,581,955	2,566,992
Eureka	841,197	821,185	Sheridan	496,907	371,689
Fairfield	630,466	629,217	Sidney	5,943,801	5,071,532
Fairview	749,881	669,782	Stanford	400,168	331,519
Flaxville	93,328	80,417	Stevensville	1,106,252	1,112,959
Forsyth	2,415,426	2,091,276	St. Ignatius	328,071	325,873
Fort Benton	1,469,585	1,446,141	Sunburst	301,903	284,701
Fort Peck	92,274	140,343	Superior	836,511	788,574
Froid	219,263	194,611	Terry	648,097	548,050
Fromberg	331,230	306,605	Thompson Falls	1,101,048	1,029,412
Geraldine	273,575	284,360	Three Forks	1,008,408	961,385
Glasgow	3,984,250	3,545,623	Townsend	1,455,818	1,414,128
Glendive	7,411,992	6,640,999	Troy	731,461	670,878
Grass Range	68,016	71,343	Twin Bridges	641,415	639,397
Great Falls	54,497,969	53,307,790	Valier	531,390	532,221
Hamilton	3,831,158	3,863,271	Virginia City	210,210	213,378
Hardin	3,188,134	2,765,970	Walkerville	219,258	229,270
Harlem	684,760	659,647	Westby	135,441	136,436
Harlowton	765,086	761,634	West Yellowstone	1,725,120	1,748,398
Havre	9,413,237	9,154,014	Whitefish	5,936,120	6,130,398
Helena	34,544,320	35,035,491	Whitehall	846,692	824,889
Hingham	200,852	200,781	White Sulphur Springs	807,973	773,185
Hobson	184,961	120,983	Wibaux	529,844	463,468
Hot Springs	299,753	274,579	Winifred	89,203	88,211
Hysam	262,105	240,288	Winnett	97,333	94,229
Ismay	33,498	27,802	Wolf Point	2,238,141	1,973,638
			Total	\$ 472,342,927	\$ 455,231,172

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE — 1987 AND 1988

COMPANY	1987		1988	
	ASSESSMENT IN MONTANA	SITUS PROPERTY	ASSESSMENT IN MONTANA	SITUS PROPERTY
		APPORTIONED ON MILEAGE BASIS		APPORTIONED ON MILEAGE BASIS
RAILROADS				
Burlington Northern	\$ 657,103,016	\$ 103,104,526	\$ 553,998,490	\$ 60,407,141
Butte Anaconda/MWRR	442,060	312,090	129,970	0
Central Montana Rail	229,972	163,713	66,259	229,512
Montana Western Railway	0	0	0	550,621
Rarus Railway	693,897	6,519	687,378	1,306,560
Soo Line	11,531,942	508,067	327,172	137,077
Union Pacific	1,309,291	29,993	484,577	190,095
TOTAL	\$ 671,310,178	\$ 104,124,908	\$ 6,775,799	\$ 4,552
POWER & LIGHT				
Black Hills Power	\$ 2,445,816	\$ 735,100	\$ 376,526,992	\$ 61,127,919
Idaho Power	1,939,450	498,813	2,203,877	655,391
Montana Dakota Utilities	64,101,387	61,168,195	1,714,112	1,548,486
Montana Power Company	1,121,298,193	955,641,291	1,440,637	414,220
Pacific Power & Light	182,403,355	148,496,640	60,617,197	1,299,892
Portland General Electric	302,138,022	305,838,124	1,127,419,861	2,914,248
Puget Sound Power & Light	602,914,983	486,626,631	178,792,426	946,666,748
Washington Water & Power	350,220,075	273,713,950	340,763,606	180,753,113
TOTAL	\$ 2,687,461,281	\$ 2,232,718,744	\$ 346,629,580	\$ 51,129,948
TELEGRAPH LINES				
Western Union	\$ 382,265	\$ 382,265	\$ 2,607,867,749	\$ 265,383,326
TELEPHONE LINES				
AT&T of the Min. States	28,351,998	28,351,998	61,802,002	61,802,002
American Tel. & Tel.	32,975,506	32,975,506	8,110,451	4,323,111
General Tel. of the NW	8,815,596	5,344,800	111,855	81,638
St. Louis Tel.	115,295	72,195	764,103	764,103
Intermountain Microwave/TCI Microway	699,523	219,402,053	404,166,339	204,798,764
Min. States Tel. & Tel.	438,437,538	3,326,920	38,739,035	20,356,579
Northwestern Tel. Systems	37,282,531	33,955,611	4,857,117	2,099,801
Project Telephone	5,188,715	2,207,586	2,857,632	1,478,404
Southern Montana Tel.	3,148,006	323,449	3,925,652	1,379,228
Western Telecom.	3,602,699	3,602,699	525,334,186	299,630,054
TOTAL	\$ 558,617,407	\$ 295,940,161	\$ 262,677,246	\$ 225,704,132
PIPELINES				
Belle Fourche Pipeline	\$ 5,039,507	\$ 80,352	\$ 4,480,903	\$ 74,531
Butte Pipeline	8,660,636	3,489,815	8,327,869	3,023,658
Cenex - Big Sky	283,114	80,691	242,630	60,557
Cenex - Santa Rita	7,262,359	1,816,394	8,780,089	2,427,592
Cenex - Sweetgrass	1,225,752	612,876	1,231,215	636,687
Cenex-Products Pipeline	0	0	6,591,383	1,385,834
Conoco Pipeline	0	0	27,910,088	5,909,391
Continental Pipeline	27,103,026	4,389,050	2,175,143	1,348,302
Exxon Pipeline	2,618,686	1,576,790	0	0
Farmers Union Central Exch.	7,503,811	1,500,705	8,292,501	1,915,397
Kansas-Nebraska	9,682,151	2,159,952	194,087,040	188,221,026
Montana Refining	1,560,000	153,489	16,583,126	3,697,121
Northern Border	208,540,159	6,678,019	3,609,877	405,801
Northern Natural	17,913,163	4,568,230	9,732,059	2,940,567
The Permian Corp.	3,170,388	275,140	0	0
Texasco Pipeline - Mondak Sys.	0	0	0	0
Wascana Pipeline	635,860	65,960	0	0
Wesco - Bell Creek	526,666	77,332	0	0
Wesco - Fairview	3,584,326	759,881	0	0
Wesco - Little Missouri	2,035,850	121,796	0	0
Wesco - Poplar	2,824,120	1,831,416	52,103,202	26,749,491
Williston Basin Interstate Pipeline	44,196,596	21,532,347	19,397,418	3,504,147
Yellowstone Pipeline	17,741,101	2,982,659	365,104,542	60,143,640
TOTAL	\$ 372,107,271	\$ 54,752,894	\$ 317,354,377	\$ 304,960,902

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE — 1987 AND 1988

COMPANY	1987			1988		
	ASSESSMENT IN MONTANA	SITUS PROPERTY	APPORTIONED ON MILEAGE BASIS	ASSESSMENT IN MONTANA	SITUS PROPERTY	APPORTIONED ON MILEAGE BASIS
AIRLINES						
Ameriflight.....	\$ 0	\$ 0	\$ 0	\$ 544,763	\$ 4,521	\$ 540,242
Big Sky Airlines.....	3,976,440	248,617	3,727,823	3,504,700	1,009,030	2,495,670
California Air Charter.....	5,216	5,216	238,405	0	0	0
Continental Airlines.....	5,782,501	141,920	5,640,581	6,154,711	275,691	5,879,020
Delta Airlines.....	0	0	0	19,233,787	794,117	18,439,670
Federal Express.....	1,191,656	248,280	943,376	2,332,209	354,808	1,977,401
Great American Airways.....	56,810	56,810	0	46,206	46,206	0
Horizon Airlines.....	79,858	1,141	78,717	3,923,648	37,118	3,886,530
Northeast.....	9,515,854	1,010,165	8,505,689	6,630,490	871,389	5,759,101
Sky West Airlines.....	146,066	2,425	143,641	284,615	282,568	0
Time Air.....	0	0	0	41,510	41,510	0
United Airlines.....	4,114,406	512,561	3,601,845	4,300,865	783,802	3,517,063
United Parcel Service.....	748,057	748,057	0	3,430,243	0	3,430,243
Western Airlines.....	17,284,698	877,642	16,407,056	0	0	0
TOTAL.....	\$ 43,139,967	\$ 3,852,834	\$ 39,287,133	\$ 50,427,747	\$ 4,220,239	\$ 46,207,508
TELEPHONE COOPERATIVES						
Blackfoot Telephone.....	\$ 11,050,306	\$ 4,680,799	\$ 6,369,507	\$ 11,151,174	\$ 5,288,805	\$ 5,862,369
Mid-Rivers Telephone.....	19,108,980	10,939,255	8,169,725	19,419,733	11,883,875	7,535,858
Nemont Telephone.....	8,294,070	3,376,915	4,917,155	7,566,754	3,105,719	4,461,035
Northern Telephone.....	2,877,558	1,472,998	1,404,560	2,999,533	1,481,327	1,518,206
Range Telephone.....	11,444,841	4,836,310	6,608,531	10,837,235	5,604,031	5,233,204
Reservation Telephone.....	66,051	0	66,051	66,051	0	66,051
Three Rivers Telephone.....	20,509,371	2,993,666	17,515,705	18,270,433	7,776,613	10,493,820
Triangle Telephone.....	23,374,915	9,425,120	13,949,795	22,118,704	9,357,746	12,760,958
Valley Rural Telephone.....	2,493,147	1,290,920	1,202,227	2,344,358	1,230,338	1,114,020
West River Telephone.....	94,217	0	94,217	129,047	0	129,047
TOTAL.....	\$ 99,313,456	\$ 39,015,983	\$ 60,297,473	\$ 94,903,022	\$ 45,728,454	\$ 49,174,568
ELECTRIC COOPERATIVES						
Beartooth Electric.....	\$ 6,150,736	\$ 1,394,574	\$ 4,756,162	\$ 5,582,649	\$ 1,867,626	\$ 3,715,023
Big Horn County Electric.....	7,588,348	1,047,946	6,540,402	7,401,424	2,594,952	4,806,472
Big Horn Rural Electric.....	181,605	4,991	176,614	177,801	6,998	170,803
Big Flat Electric.....	7,183,524	1,103,395	6,080,129	7,186,529	2,305,564	4,880,965
Fall River Electric.....	2,658,650	300,782	2,357,868	2,697,254	1,403,669	1,293,585
Fergus Electric.....	11,672,754	2,176,657	9,496,097	11,326,869	2,366,656	8,960,213
Flathead Electric.....	15,297,640	3,764,504	11,533,136	14,597,397	3,067,490	11,529,907
Glacier Electric.....	10,100,131	2,116,599	7,983,532	11,375,379	3,312,622	8,062,757
Goldenwest Electric.....	1,752,197	232,305	1,519,892	1,711,359	381,229	1,330,130
Grand Electric.....	13,760	176	13,584	12,521	1,146	11,375
Hill County Electric.....	12,494,012	2,949,785	9,544,227	12,093,070	3,129,656	8,963,414
Lincoln Electric.....	6,689,617	3,040,240	3,649,377	6,654,138	3,106,817	3,547,321
Lower Yellowstone Electric.....	11,876,673	3,133,903	8,742,770	12,050,642	5,743,192	6,307,450
Marias River Electric.....	4,523,423	863,895	3,659,528	4,392,094	2,034,604	2,357,490
McCone Electric.....	7,236,201	713,078	6,523,123	7,260,095	2,485,328	4,774,767
McKenzie Electric.....	123,055	2,300	120,755	110,344	1,746	108,598
Mid-Yellowstone Electric.....	3,213,199	1,025,805	2,187,394	3,052,909	1,530,542	1,522,367
Missoula Electric.....	15,638,498	5,807,287	9,831,211	15,266,015	5,987,109	9,318,906
Northern Electric.....	6,363,489	1,811,558	4,551,931	6,315,115	2,385,127	3,929,988
Northern Lights.....	7,309,275	397,070	7,112,205	7,823,971	2,172,990	5,652,981
Park Electric.....	6,472,664	571,991	5,900,673	6,677,678	596,955	6,080,723
Sheridan Electric.....	6,405,982	1,137,239	5,268,743	5,899,445	2,081,235	3,818,210
Sheridan-Johnson Electric.....	109,459	1,188	108,271	107,406	1,166	106,240
Southeast Electric.....	2,376,224	458,530	1,917,694	1,786,102	405,997	1,380,105
Sun River Electric.....	11,764,981	1,558,956	10,206,025	11,345,790	1,741,694	9,604,096
Tongue River Electric.....	10,847,825	1,409,130	9,438,695	10,754,054	1,156,804	9,597,250
Tri County Electric.....	51,951	3,740	48,211	49,544	3,604	45,940
Valley Electric.....	2,922,032	705,708	2,216,324	2,771,807	1,292,925	1,478,882
Vigilante Electric.....	12,571,036	2,312,498	10,258,538	13,039,906	4,440,478	8,599,428
Yellowstone Valley Electric.....	16,267,444	4,267,224	12,000,220	15,660,976	4,061,095	11,599,881
TOTAL.....	\$ 208,056,385	\$ 44,313,054	\$ 163,743,331	\$ 205,182,283	\$ 61,627,016	\$ 143,555,267
TOTAL - STATE.....	\$ 4,640,388,210	\$ 2,775,100,843	\$ 1,865,287,367	\$ 4,225,648,765	\$ 2,698,197,742	\$ 1,527,451,023

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
BEAVERHEAD				
American Tel & Tel	\$ 971,717	\$ 116,606	\$ 1,019,357	\$ 122,322
Idaho Power Co.	1,939,450	232,733	1,714,112	205,693
Montana Power Co.	5,489,411	658,731	5,473,004	656,763
Mtn. States Tel & Tel Co.	4,637,741	556,528	4,186,009	502,322
Southern Montana Tel Co.	2,606,403	208,512	2,403,285	192,267
Union Pacific (OR Short Line)	7,903,762	840,962	4,644,624	509,514
Vigilante Electric Co-op	6,731,645	201,949	7,057,366	211,727
Western TeleCommunications	285,098	34,212	302,738	36,329
Western Union	718	86	1,353	162
TOTAL	\$ 30,565,945	\$ 2,850,319	\$ 26,801,848	\$ 2,437,099
BIG HORN				
American Tel & Tel	\$ 789,200	\$ 94,704	\$ 929,163	\$ 111,499
Big Horn County Elec. Co-op	7,588,348	227,648	7,401,424	222,045
Big Horn Rural Elec. Co.	31,217	937	30,190	906
Burlington Northern	13,808,225	1,469,196	7,695,188	844,163
Conoco Pipe Line Co.	0	0	1,184,019	142,082
Continental Pipeline Co.	1,213,277	145,593	0	0
Mid-Rivers Tel. Co-op	7,073	212	6,426	192
Mid-Yellowstone Elec. Co-op	89,042	2,671	76,333	2,290
Montana Dakota Utilities	355,056	42,605	328,694	39,442
Montana Power Co.	7,151,706	858,205	7,144,771	857,375
Mtn. States Tel & Tel	5,067,876	608,144	4,625,489	555,058
Pacific Power & Light	5,160,943	619,312	5,669,710	680,366
Portland General Electric	2,278,324	273,398	2,141,771	257,013
Project Telephone Co.	7,468	597	6,828	546
Puget Sound Power & Light	3,947,589	473,710	3,483,462	418,015
Range Telephone Co-op	1,348,746	40,462	1,186,586	35,597
Sheridan-Johnson Rural Elec.	109,459	3,285	107,406	3,222
Tongue River Elec. Co-op	453,290	13,598	437,504	13,125
Washington Water Power	2,330,121	279,615	2,240,817	268,898
Western Union Telegraph	1,161	139	3,086	370
Williston Basin Interstate Pipeline	2,577,271	309,269	2,981,296	357,755
Yellowstone Valley Elec. Co-op	612,819	18,384	590,166	17,704
TOTAL	\$ 54,928,211	\$ 5,481,684	\$ 48,270,329	\$ 4,827,663
BLAINE				
Big Flat Electric Co-op	\$ 2,588,265	\$ 77,649	\$ 2,664,064	\$ 79,921
Burlington Northern	13,741,143	1,462,058	7,597,481	833,443
Hill County Electric Co-op	1,848,699	55,461	1,824,558	54,737
Montana Power Company	8,609,994	1,033,198	8,907,998	1,068,956
Mtn. States Tel & Tel	1,359,830	163,179	1,238,011	148,563
Northern Natural Gas	11,235,572	1,348,270	10,228,717	1,227,447
Triange Tel Co-op Assn.	4,015,443	120,462	3,855,039	115,650
TOTAL	\$ 43,398,946	\$ 4,260,277	\$ 36,315,868	\$ 3,528,717

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987</u> <u>ASSESSED</u>	<u>1987</u> <u>TAXABLE</u>	<u>1988</u> <u>ASSESSED</u>	<u>1988</u> <u>TAXABLE</u>
BROADWATER				
American Tel & Tel	\$ 1,067,304	\$ 128,076	\$ 1,141,213	\$ 136,946
Burlington Northern	8,841,912	940,779	4,897,066	537,209
Montana Power Co.	7,053,455	846,412	6,787,406	814,487
Mtn. States Tel & Tel	2,510,660	301,279	2,318,809	278,256
Pacific Power & Light	2,100,569	252,067	2,012,443	241,494
Portland General Electric	4,139,402	496,728	3,863,058	463,568
Puget Sound Power & Light	8,306,237	996,747	7,382,796	885,936
Vigilante Elec. Co-op Inc.	2,022,985	60,694	1,953,984	58,620
Washington Water Power Co.	3,846,548	461,585	3,656,771	438,812
Yellowstone Pipe Line Co.	1,332,689	159,923	1,435,160	172,220
TOTAL	\$ 41,221,761	\$ 4,644,290	\$ 35,448,706	\$ 4,027,548
CARBON				
Beartooth Elec. Co-op, Inc.	\$ 3,404,986	\$ 102,148	\$ 3,223,738	\$ 96,709
Belle Fourche Pipeline Co.	97,409	11,689	87,593	10,511
Big Horn Rural Elec. Co-op	150,388	4,512	147,611	4,428
Burlington Northern	6,606,722	702,955	3,646,699	400,043
Continental Pipeline Co.	955,969	114,716	927,321	111,279
Exxon Pipeline Co.	2,059,304	247,118	1,720,034	206,403
Montana Dakota Utilities	274,750	32,972	251,558	30,187
Montana Power Co.	9,885,658	1,186,284	10,582,819	1,269,928
Mtn. States Tel & Tel Co.	5,440,607	652,874	4,993,292	599,197
Pacific Power & Light	722,107	86,653	565,690	67,883
Project Telephone	946,034	75,683	881,722	70,537
Williston Basin Interstate Pipeline	1,888,257	226,589	2,186,665	262,399
Yellowstone Valley Elec. Co-op	256,418	7,694	244,090	7,321
TOTAL	\$ 32,688,609	\$ 3,451,887	\$ 29,458,832	\$ 3,136,825
CARTER				
Black Hills Power & Light	\$ 1,217,670	\$ 146,121	\$ 1,111,069	\$ 133,328
Butte Pipeline Co.	4,664,064	559,688	4,693,312	563,200
Grand Electric Co-op, Inc.	13,760	413	12,521	376
Mid-Rivers Telephone Co-op	778,249	23,348	862,574	25,878
Montana Dakota Utilities	559	67	535	64
Mtn. States Tel & Tel Co.	12,547	1,506	11,320	1,358
The Permian Corporation	836,630	100,396	1,144,160	137,300
Wesco Pipeline - Bell Creek	203,402	24,408	0	0
Range Telephone Co-op, Inc.	750,331	22,508	546,457	16,392
Southeast Electric Co-op	1,418,291	42,550	1,070,877	32,131
Tongue River Elec Co-op	24,322	730	24,652	739
West River Telephone Co-op	94,217	2,827	129,047	3,871
Williston Basin Interstate Pipeline	427,169	51,261	474,390	56,927
TOTAL	\$ 10,441,211	\$ 975,823	\$ 10,080,914	\$ 971,564

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987</u> <u>ASSESSED</u>	<u>1987</u> <u>TAXABLE</u>	<u>1988</u> <u>ASSESSED</u>	<u>1988</u> <u>TAXABLE</u>
CASCADE				
Ameriflight, Inc.	\$ 0	\$ 0	\$ 124,688	\$ 14,963
American Tel & Tel	205,892	24,707	271,077	32,530
Big Sky Airlines	175,580	21,070	180,850	21,702
Burlington Northern	22,442,374	2,387,872	12,396,106	1,359,854
California Air Charter	56,931	6,832	0	0
Conoco Pipe Line Co.	0	0	1,724,094	206,891
Continental Airlines	1,396,521	167,583	850,985	102,118
Continental Pipeline Co.	1,698,526	203,823	0	0
Delta Airlines	0	0	2,641,814	317,018
Federal Express	1,126,749	135,210	2,209,155	265,099
Fergus Electric Co-op, Inc.	93,913	2,818	88,011	2,639
Great American	16,231	1,948	23,103	2,772
Horizon Airlines	2,747	330	840,268	100,832
Montana Power Co.	101,953,547	12,234,426	102,731,372	12,327,756
Montana Refining Company	230,153	27,619	222,780	26,733
Mtn. States Tel & Tel	49,850,454	5,982,058	42,619,910	5,114,391
Northwest Airlines	2,172,780	260,734	1,638,123	196,574
Sun River Electric Co-op, Inc.	1,774,844	53,248	1,724,938	51,747
TCI Microwave, Inc.	32,531	3,904	41,817	5,019
Three Rivers Telephone Co-op	3,459,797	103,794	2,788,432	83,652
Time Air	0	0	41,510	4,981
United Airlines	1,308,913	157,069	1,366,875	164,026
United Parcel Service	712,674	85,521	2,197,757	263,731
Western Airlines	3,155,787	378,695	0	0
Western Telecommunications	141,629	16,995	152,894	18,348
Western Union Telegraph Co.	76,598	9,192	76,153	9,139
Yellowstone Pipeline Co.	835,013	100,201	873,933	104,873
TOTAL	\$ 192,920,184	\$ 22,365,649	\$ 177,826,645	\$ 20,797,388
CHOTEAU				
Burlington Northern	\$ 5,530,983	\$ 588,498	\$ 3,062,912	\$ 336,002
Central Montana Rail	37,574	3,998	159,182	17,461
Conoco Pipe Line Co.	0	0	557,031	66,843
Continental Pipeline Co.	575,213	69,026	0	0
Fergus Electric Co-op, Inc.	22,362	671	20,906	626
Hill County Elec. Co-op, Inc.	2,586,648	77,600	2,417,010	72,507
Montana Power Co.	9,835,986	1,180,319	10,366,927	1,244,035
Mtn. States Tel & Tel	2,955,794	354,694	2,806,039	336,725
Northern Natural Gas Co.	424,342	50,921	407,288	48,874
Sun River Electric Co-op, Inc.	1,246,978	37,409	1,162,468	34,874
TCI Microwave, Inc.	84,562	10,148	91,572	10,988
Three Rivers Tel Co-op	1,703,636	51,108	1,280,542	38,415
Triangle Telephone Co-op, Assn.	2,112,712	63,381	2,113,047	63,393
TOTAL	\$ 27,116,790	\$ 2,487,773	\$ 24,444,924	\$ 2,270,743
CUSTER				
American Tel & Tel	\$ 1,131,481	\$ 135,777	\$ 1,179,288	\$ 141,515
Big Sky Airways	180,799	21,696	93,019	11,162
Burlington Northern	10,126,074	1,077,415	5,620,336	616,549
Cenex - Products Pipeline	824,819	98,979	713,099	85,572
McCone Electric Co-op, Inc.	67,767	2,033	76,148	2,285
Mid-Rivers Telephone Co-op	103,076	3,092	94,367	2,831
Mid-Yellowstone Electric Co-op	135,735	4,072	121,436	3,642
Montana Dakota Utilities	6,657,242	798,868	6,241,634	748,991
Mtn. States Tel & Tel	7,044,755	845,373	6,400,864	768,105
Range Telephone Co-op, Inc.	1,224,821	36,744	933,942	28,017
Southeast Electric Co-op, Inc.	52,299	1,570	37,640	1,129
Tongue River Elec. Co-op	2,590,202	77,706	2,602,293	78,065
Western Telecommunications	55,972	6,717	70,100	8,412
Williston Basin Interstate Pipeline	3,810,611	457,275	4,411,145	529,340
TOTAL	\$ 34,005,653	\$ 3,567,317	\$ 28,595,311	\$ 3,025,615

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987</u> <u>ASSESSED</u>	<u>1987</u> <u>TAXABLE</u>	<u>1988</u> <u>ASSESSED</u>	<u>1988</u> <u>TAXABLE</u>
DANIELS				
Burlington Northern	\$ 6,497,927	\$ 691,381	\$ 3,596,630	\$ 394,551
Montana Dakota Utilities	527,411	63,291	497,789	59,735
Mtn. States Tel & Tel	979,926	117,591	963,420	115,610
Nemont Telephone Co-op, Inc.	2,505,087	75,154	2,461,958	73,861
Northern Electric Co-op, Inc.	894,588	26,838	817,670	24,530
Sheridan Electric Co-op, Inc.	775,473	23,264	747,694	22,429
Soo Line Railroad Co.	86,464	9,200	60,382	6,624
TOTAL	\$ 12,266,876	\$ 1,006,719	\$ 9,145,543	\$ 697,340
DAWSON				
American Tel & Tel	\$ 2,784,737	\$ 334,168	\$ 2,867,261	\$ 344,072
Big Sky Airways	107,734	12,928	59,675	7,161
Burlington Northern	23,909,909	2,544,016	15,129,605	1,659,715
Cenex - Products Pipeline	1,049,716	125,965	942,181	113,063
Goldenwest Electric Co-op, Inc.	378,589	11,360	351,968	10,559
Lower Yellowstone Rural Elec.	192,708	5,782	144,931	4,348
McCone Electric Co-op	1,686,717	50,602	1,543,715	46,312
Mid-Rivers Telephone Co-op	6,746,872	202,405	6,607,120	198,215
Montana Dakota Utilities	9,091,024	1,090,920	8,668,034	1,040,165
Mtn. States Tel & Tel	8,176,927	981,234	7,490,761	898,891
The Permian Corporation	16,561	1,988	19,885	2,386
Texaco Pipeline-Mondak System	0	0	3,002,484	360,300
Wesco Pipeline Co. - Fairview	564,987	67,799	0	0
Wesco Pipeline Co. - Poplar	1,850,228	222,029	0	0
Tongue River Electric Co-op	71,880	2,156	72,746	2,183
Western TeleCommunications	68,871	8,264	68,212	8,186
Western Union Telegraph	1,170	140	1,670	200
Williston Basin Interstate Pipeline	5,118,708	614,247	7,109,126	853,098
TOTAL	\$ 61,817,338	\$ 6,276,003	\$ 54,079,374	\$ 5,548,854
DEER LODGE				
Montana Power Co.	\$ 9,937,519	\$ 1,192,500	\$ 10,078,456	\$ 1,209,416
Montana Western Railway	364,286	38,759	372,051	40,814
Mtn. States Tel & Tel	6,005,862	720,704	5,608,192	672,984
Pacific Power & Light	17,413	2,090	16,998	2,040
Portland General Electric Co.	65,146	7,818	66,808	8,017
Puget Sound Power & Light	80,101	9,612	57,166	6,860
Rarus Railway	177,573	18,894	202,063	22,164
Southern Montana Telephone	301,577	24,126	235,808	18,864
Vigilante Electric Co-op, Inc.	99,967	2,999	94,825	2,845
Washington Water Power Co.	28,934	3,472	25,629	3,075
Western TeleCommunications	25,182	3,022	26,557	3,187
Western Union Telegraph	735	88	898	108
TOTAL	\$ 17,104,295	\$ 2,024,084	\$ 16,785,451	\$ 1,990,374

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987 ASSESSED</u>	<u>1987 TAXABLE</u>	<u>1988 ASSESSED</u>	<u>1988 TAXABLE</u>
FALLON				
Belle Fourche Pipeline	\$ 1,509,199	\$ 181,105	\$ 1,343,066	\$ 161,167
Burlington Northern	4,315,011	459,116	2,389,160	262,090
Butte Pipeline Co.	3,836,908	460,430	3,479,280	417,514
Goldenwest Electric Co-op, Inc.	421,627	12,649	385,162	11,555
Mid-Rivers Telephone Co-op	633,679	19,009	650,331	19,511
Montana Dakota Utilities	3,111,792	373,418	2,915,488	349,859
Mtn. States Tel & Tel	1,661,750	199,409	1,643,844	197,262
Northwest Airlines	3,726	447	3,464	415
Southeast Electric Co-op, Inc.	842,216	25,266	631,831	18,954
Texaco Pipeline-Mondak System	0	0	1,734,890	208,187
Wesco Pipeline - Little Miss	1,902,806	228,336	0	0
Wesco Pipeline - Poplar	309,293	37,114	0	0
Tongue River Electric Co-op	14,818	445	15,001	450
Western TeleCommunications	10,598	1,272	11,176	1,341
Williston Basin Interstate Pipeline	15,288,925	1,834,674	17,640,566	2,116,864
TOTAL	\$ 33,862,348	\$ 3,832,690	\$ 32,843,259	\$ 3,765,169
FERGUS				
American Tel & Tel	\$ 48,780	\$ 5,854	\$ 963	\$ 116
Big Sky Airways	224,042	26,885	113,295	13,595
Burlington Northern	6,826,365	726,325	3,766,583	413,194
Central Montana Rail	386,342	41,105	544,083	59,686
Conoco Pipe Line Co.	0	0	639,982	76,798
Continental Pipeline Co.	660,874	79,304	0	0
Fergus Electric Co-op, Inc.	5,766,537	172,999	5,678,350	170,351
Hill County Electric Co-op	26,206	786	26,206	787
Mid-Rivers Telephone Co-op	838,052	25,143	942,801	28,285
Montana Power Company	4,326,390	519,171	4,262,530	511,500
Mtn. States Tel & Tel	7,507,770	900,931	6,894,868	827,383
Triangle Telephone Co-op	1,055,601	31,668	995,973	29,880
United Airlines	3,703	444	3,319	398
Western TeleCommunications	13,508	1,621	9,082	1,090
Western Union Telegraph	1,082	130	1,322	159
TOTAL	\$ 27,685,252	\$ 2,532,366	\$ 23,879,357	\$ 2,133,222
FLATHEAD				
Burlington Northern	\$ 28,453,388	\$ 3,027,442	\$ 15,733,350	\$ 1,725,951
California Air Charter	882	106	0	0
Delta Airlines	0	0	2,119,966	254,396
Federal Express	12,328	1,479	19,639	2,357
Flathead Electric Co-op	14,854,908	445,641	14,157,722	424,733
Glacier Electric Co-op	99,585	2,988	103,808	3,113
Great American Airlines	0	0	2,569	308
Horizon Airlines	59,494	7,139	1,228,532	147,424
Lincoln Electric Co-op	1,127,795	33,835	1,159,276	34,779
Montana Power Company	5,773,384	692,806	6,182,531	741,902
Mtn. States Tel & Tel	1,840,837	220,902	1,631,726	195,807
Northwestern Tel Systems	32,820,147	3,938,419	34,737,143	4,168,465
Pacific Power & Light	18,471,128	3,216,532	19,051,199	2,286,147
TCI Microwave, Inc.	99,762	11,971	108,032	12,965
United Airlines	5,778	693	0	0
Western Airlines	1,502,337	180,280	0	0
Western TeleCommunications	56,460	6,775	45,538	5,465
Western Union Telegraph Co.	7,101	853	2,409	289
TOTAL	\$ 105,185,314	\$ 11,787,861	\$ 96,283,440	\$ 10,004,101

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
GALLATIN				
American Tel & Tel	\$ 1,239,555	\$ 148,747	\$ 1,519,859	\$ 182,383
Big Sky Airlines	75,302	9,036	166,147	19,938
Burlington Northern	16,188,547	1,722,460	8,902,075	976,558
Continental Airlines	1,056,040	126,724	1,674,854	200,982
Delta Airlines	0	0	4,635,102	556,212
Fall River Rural Elec. Co-op	2,658,650	79,759	2,697,254	80,915
Federal Express	6,684	802	20,312	2,437
Great American	2,034	244	5,133	616
Montana Power Company	28,978,608	3,477,421	30,196,870	3,623,623
Mtn. States Tel & Tel	30,531,818	3,663,812	28,431,192	3,411,742
Northwest Airlines	1,566,239	187,949	1,284,166	154,099
Park Electric Co-op, Inc.	263,175	7,895	307,681	9,230
Sky West Airlines	146,066	17,528	284,615	34,693
Three Rivers Tel. Co-op, Inc.	688,917	20,667	932,798	27,984
United Airlines	0	0	12,466	1,496
Vigilante Electric Co-op	30,101	903	26,480	794
Western Airlines	3,945,819	473,498	0	0
Western Telecommunications	501,947	60,233	580,042	69,605
Western Union Telegraph	11,920	1,431	6,722	806
Yellowstone Pipeline Co.	1,681,913	201,831	1,741,420	208,970
TOTAL	\$ 89,573,335	\$ 10,200,940	\$ 83,425,188	\$ 9,563,083
GARFIELD				
Conoco Pipe Line Co.	\$ 0	\$ 0	\$ 21,713	\$ 2,606
Continental Pipeline Co.	22,421	2,690	0	0
McCone Electric Co-op, Inc.	1,976,562	59,294	1,986,734	59,603
Mid-Rivers Telephone Co-op	1,467,960	44,039	1,461,011	43,830
TOTAL	\$ 3,466,943	\$ 106,023	\$ 3,469,458	\$ 106,039
GLACIER				
American Tel & Tel	\$ 429,710	\$ 51,565	\$ 455,949	\$ 54,713
Burlington Northern Railroad	16,920,088	1,800,298	9,324,333	1,022,881
Cenex - Big Sky Pipeline	198,079	23,770	166,143	19,938
Cenex - Santa Rita Pipeline	6,050,284	726,034	7,366,253	883,948
Cenex - Sweetgrass Gathering System	348,375	41,805	354,770	42,572
Conoco Pipe Line Co.	0	0	5,628,265	675,392
Continental Pipeline Co.	5,489,635	658,758	0	0
Glacier Electric Co-op	8,998,614	269,958	10,191,675	305,749
Montana Power Company	18,543,669	2,225,241	21,032,601	2,523,910
Montana Refining Co.	259,852	31,182	253,923	30,471
Mtn. States Tel & Tel	3,790,756	454,893	3,500,180	420,020
Northern Telephone Co-op	465,174	13,956	493,785	14,814
Permian Corporation	1,243,756	149,253	894,816	107,379
TCI Microwave, Inc.	91,110	10,933	98,662	11,841
Three Rivers Tel. Co-op	2,642,989	79,290	2,598,847	77,965
Western Union Telegraph	548	66	669	80
TOTAL	\$ 65,472,639	\$ 6,537,002	\$ 62,360,871	\$ 6,191,673
GOLDEN VALLEY				
Burlington Northern	\$ 5,888,602	\$ 626,547	\$ 3,261,385	\$ 357,775
Conoco Pipe Line Co.	0	0	1,578,742	189,448
Continental Pipeline Co.	1,630,267	195,632	0	0
Fergus Electric Co-op, Inc.	649,376	19,483	607,789	18,234
Mid-Rivers Telephone Co-op	371,285	11,139	404,062	12,122
Montana Power Company	4,943,437	593,212	5,291,547	634,990
Mtn. States Tel & Tel	746,931	89,631	824,309	98,917
Pacific Power & Light	1,198,533	143,824	1,171,359	140,563
Portland General Electric	2,310,961	277,316	2,165,261	259,831
Puget Sound Power & Light	4,046,471	485,577	3,587,193	430,463
Triangle Telephone Assn.	71,217	2,136	68,741	2,063
Washington Water Power Co.	2,412,271	289,473	2,322,660	278,719
TOTAL	\$ 24,269,351	\$ 2,733,970	\$ 21,283,048	\$ 2,423,125

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987 ASSESSED</u>	<u>1987 TAXABLE</u>	<u>1988 ASSESSED</u>	<u>1988 TAXABLE</u>
GRANITE				
American Tel & Tel	\$ 595,890	\$ 71,507	\$ 624,310	\$ 74,916
Blackfoot Telephone Co-op, Inc.	168,340	5,050	154,398	4,632
Burlington Northern	8,219,923	874,600	4,548,775	498,999
Missoula Electric Co-op	273,153	8,195	233,075	6,992
Montana Power Company	3,582,850	429,948	3,910,077	469,208
Mtn. States Tel & Tel	1,991,680	239,004	1,818,823	218,258
Pacific Power & Light Co.	1,866,777	224,013	1,627,492	195,299
Portland General Electric Co.	3,733,554	448,026	3,139,212	376,706
Puget Sound Power & Light	9,333,884	1,120,066	5,416,811	650,017
Washington Water Power Co.	2,800,166	336,020	4,568,556	548,227
Yellowstone Pipeline Co.	978,530	117,423	969,922	116,391
TOTAL	\$ 33,544,747	\$ 3,873,852	\$ 27,011,451	\$ 3,159,645
HILL				
Big Sky Airlines	\$ 115,563	\$ 13,868	\$ 58,042	\$ 6,965
Burlington Northern	36,249,979	3,856,995	20,911,026	2,293,945
Hill County Electric Co-op	6,862,226	205,869	6,693,334	200,802
Montana Power Company	9,440,968	1,132,915	9,675,894	1,161,107
Mtn. States Tel & Tel	7,116,357	853,965	6,541,957	785,036
Northern Natural Gas Co.	6,253,249	750,388	5,947,121	713,654
TCI Microwave, Inc.	43,905	5,268	47,545	5,706
Triangle Telephone Co-op	5,885,655	176,575	5,585,753	167,573
United Airlines	8,296	996	7,514	902
Western Union Telegraph	2,078	249	1,325	159
TOTAL	\$ 71,978,276	\$ 6,997,088	\$ 55,469,511	\$ 5,335,849
JEFFERSON				
American Tel & Tel	\$ 8,097,479	\$ 971,697	\$ 8,369,032	\$ 1,004,284
Burlington Northern	8,357,422	889,230	4,627,341	507,620
Montana Power Company	12,394,242	1,487,306	12,032,172	1,443,863
Mtn. States Tel & Tel	4,620,155	554,419	4,297,043	515,646
Pacific Power & Light	1,910,747	229,289	1,761,755	211,410
Portland General Electric	3,821,495	458,579	3,523,509	422,822
Puget Sound Power & Light	9,553,736	1,146,448	8,558,127	1,026,975
Vigilante Electric Co-op	1,215,021	36,452	1,319,017	39,570
Washington Water Power Co.	2,866,121	343,935	2,643,837	317,260
Western TeleCommunications	458,326	54,999	500,520	60,052
Yellowstone Pipeline Co.	163,056	19,567	175,594	21,071
TOTAL	\$ 53,457,800	\$ 6,191,921	\$ 47,807,947	\$ 5,570,573
JUDITH BASIN				
Burlington Northern	\$ 13,381,545	\$ 1,423,796	\$ 7,411,327	\$ 813,023
Central Montana Rail	18,144	1,930	76,868	8,432
Continental Pipeline Co.	2,963,279	355,595	3,126,717	375,205
Fergus Electric Co-op	1,197,244	35,917	1,136,793	34,104
Montana Power Company	3,916,673	470,001	3,868,841	464,259
Mtn. States Tel & Tel	1,723,702	206,841	1,558,292	186,995
Sun River Electric Co-op	23,568	708	22,022	661
Three Rivers Telephone Co-op	1,214,153	36,425	1,070,574	32,116
TOTAL	\$ 24,438,308	\$ 2,531,213	\$ 18,271,434	\$ 1,914,795

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987 ASSESSED</u>	<u>1987 TAXABLE</u>	<u>1988 ASSESSED</u>	<u>1988 TAXABLE</u>
LAKE				
Blackfoot Telephone Co-op	\$ 3,248,445	\$ 97,454	\$ 3,309,794	\$ 99,292
Burlington Northern	5,176,808	550,811	2,772,524	304,145
Hot Springs Telephone	2,865	229	1,770	142
Missoula Electric Co-op	316,369	9,491	313,390	9,402
Montana Power Company	34,990,523	4,198,861	35,147,183	4,217,661
Mtn. States Tel & Tel	698,669	83,840	644,602	77,353
Northwestern Telephone Systems	4,459,226	535,107	3,997,061	479,643
Pacific Power & Light	2,048,364	245,804	2,011,974	241,437
TCI Microwave, Inc.	22,917	2,750	24,816	2,978
Western Union Telegraph Co.	13,383	1,606	1,217	146
Yellowstone Pipeline Co.	270,850	32,502	291,675	35,001
TOTAL	\$ 51,248,419	\$ 5,758,455	\$ 48,516,006	\$ 5,467,200
LEWIS & CLARK				
Ameriflight, Inc.	\$ 0	\$ 0	\$ 224,579	\$ 26,949
American Tel & Tel	8,345,175	1,001,421	8,518,227	1,022,189
Big Sky Airways	480,889	57,707	345,844	41,501
Burlington Northern	15,762,402	1,677,119	8,618,598	945,458
Delta Airlines	0	0	2,676,581	321,189
Federal Express	9,705	1,165	20,893	2,507
Great American	6,084	730	0	0
Horizon Airlines	1,637	196	644,387	77,326
Montana Power Company	61,937,590	7,432,511	63,127,928	7,575,348
Mtn. States Tel & Tel	48,316,277	5,797,951	50,073,315	6,008,803
Northwest Airlines	907,026	108,843	292,802	35,137
Pacific Power & Light	26,359	3,163	25,731	3,088
Portland General Electric	99,133	11,896	101,667	12,200
Puget Sound Power & Light	121,960	14,635	88,399	10,608
Sun River Electric Co-op	795,426	23,862	742,427	22,273
Three Rivers Telephone Co-op	1,308,618	39,259	964,541	28,937
United Airlines	7,597	912	6,873	825
United Parcel Service	0	0	343,024	41,163
Vigilante Electric Co-op	267,157	8,014	271,967	8,160
Washington Water Power Co.	44,034	5,284	39,005	4,681
Western Airlines	1,566,284	187,954	0	0
Western TeleCommunications	155,649	18,678	177,704	21,324
Western Union Telegraph	49,810	5,977	42,447	5,094
Yellowstone Pipeline Co.	1,828,115	219,374	2,064,400	247,728
TOTAL	\$ 142,036,927	\$ 16,616,651	\$ 139,411,339	\$ 16,462,488
LIBERTY				
Burlington Northern	\$ 6,452,985	\$ 686,599	\$ 3,574,067	\$ 392,075
Cenex - Sweetgrass Gathering System	165,283	19,835	169,984	20,397
Hill County Electric Co-op	1,153,316	34,600	1,116,130	33,487
Marias River Electric Co-op	429,863	12,895	324,048	9,721
Montana Power	7,432,901	891,950	7,621,934	914,629
Mtn. States Tel & Tel	0	0	7,000	840
Northern Telephone Co-op	185,726	5,572	196,162	5,885
Sun River Electric Co-op	12,323	370	11,515	346
TCI Microwave, Inc.	98,416	11,810	106,574	12,790
Three Rivers Telephone Co-op	138,357	4,151	82,287	2,469
Triangle Telephone Co-op	1,814,721	54,441	1,812,650	54,379
TOTAL	\$ 17,883,891	\$ 1,722,223	\$ 15,022,351	\$ 1,447,018

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987 ASSESSED</u>	<u>1987 TAXABLE</u>	<u>1988 ASSESSED</u>	<u>1988 TAXABLE</u>
LINCOLN				
Burlington Northern	\$ 29,749,353	\$ 3,165,331	\$ 16,466,704	\$ 1,806,397
Flathead Electric Co-op	417,379	12,522	414,101	12,423
General Tel. of the Northwest	8,809,272	1,057,116	8,103,624	972,433
Lincoln Electric Co-op	5,561,822	166,857	5,494,862	164,845
Northern Lights	4,058,905	121,767	4,243,433	127,305
Pacific Power & Light	5,596,855	671,623	4,297,381	515,686
TCI Microwave, Inc.	54,142	6,497	58,632	7,039
United Airlines	6,477	777	5,857	703
Western Union Telegraph Co.	4,850	582	0	0
TOTAL	\$ 54,259,055	\$ 5,203,072	\$ 39,084,594	\$ 3,606,831
MADISON				
American Tel & Tel	\$ 219,892	\$ 26,387	\$ 227,414	\$ 27,290
Burlington Northern	3,630,992	386,337	2,011,014	220,608
Montana Power Company	13,848,787	1,661,861	15,778,094	1,893,372
Mtn. States Tel & Tel	3,490,182	418,821	3,258,360	391,003
Three Rivers Telephone Co-op	2,857,031	85,712	2,660,660	79,819
Union Pacific Railroad	618,691	65,829	363,681	39,896
Vigilante Electric Co-op	1,607,053	48,211	1,715,625	51,468
TOTAL	\$ 26,272,628	\$ 2,693,158	\$ 26,014,848	\$ 2,703,456
McCONE				
Burlington Northern	\$ 1,410,406	\$ 150,068	\$ 780,046	\$ 85,571
McCone Electric Co-op	2,527,931	75,836	2,751,675	82,550
Mid-Rivers Telephone Co-op	3,035,987	91,080	2,800,140	84,004
Montana Dakota Utilities	4,061	487	5,167	620
Mtn. States Tel & Tel	646,473	77,577	588,066	70,568
Northern Border Pipeline	0	0	3,531	424
Texaco Pipeline-Mondak System	0	0	267,880	32,145
Wesco Pipeline - Fairview	428,857	51,464	0	0
Valley Electric Co-op	31,044	931	28,367	851
Valley Rural Telephone Co-op	10,621	319	9,700	291
Williston Basin Interstate Pipeline	1,301,322	156,158	1,519,673	182,362
TOTAL	\$ 9,396,702	\$ 603,920	\$ 8,754,245	\$ 539,386
MEAGHER				
Fergus Electric Co-op	\$ 105,398	\$ 3,162	\$ 99,973	\$ 3,000
Montana Power Company	7,613,668	913,644	7,474,044	896,884
Mtn. States Tel & Tel	1,485,371	178,244	1,378,841	165,463
Pacific Power & Light	2,877,544	345,304	2,812,233	337,468
Park Electric Co-op	53,274	1,598	62,951	1,889
Portland General Electric	5,658,773	679,051	5,321,670	638,601
Puget Sound Power & Light	9,793,002	1,175,160	8,637,887	1,036,546
Vigilante Electric Co-op	37,712	1,131	33,616	1,009
Washington Water Power Co.	5,773,427	692,810	5,551,345	666,161
Western TeleCommunication	227,867	27,344	249,218	29,906
TOTAL	\$ 33,626,036	\$ 4,017,448	\$ 31,621,778	\$ 3,776,927

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
MINERAL				
American Tel & Tel Co.	\$ 618,777	\$ 74,253	\$ 675,367	\$ 81,044
Burlington Northern	10,795,702	1,148,661	5,975,419	655,505
General Tel of the Northwest	1,483	178	1,601	192
Missoula Electric Co-op	723,741	21,713	731,805	21,954
Montana Power Company	1,824,264	218,911	1,874,397	224,925
Mtn. States Tel & Tel	2,471,322	296,559	2,270,735	272,485
Pacific Power & Light Co.	3,230,727	387,688	2,952,552	354,307
Portland General Electric	6,458,149	774,976	5,436,162	652,339
Puget Sound Power & Light Co.	16,076,376	1,929,165	9,380,314	1,125,639
Washington Water Power Co.	4,926,830	591,219	7,929,373	951,524
TOTAL	\$ 47,127,371	\$ 5,443,323	\$ 37,227,725	\$ 4,339,914
MISSOULA				
Ameriflight, Inc.	\$ 0	\$ 0	\$ 47,595	\$ 5,711
American Tel & Tel	694,903	83,388	656,235	78,749
Big Sky Airlines	310,900	37,308	313,460	37,615
Blackfoot Telephone Co-op	5,422,283	162,672	5,373,688	161,206
Burlington Northern	21,391,079	2,276,009	11,773,060	1,291,507
California Air Charter	53,379	6,405	0	0
Continental Airlines	558,126	66,975	1,227,103	147,252
Delta Airlines	0	0	2,651,171	318,141
Federal Express	13,814	1,658	23,516	2,822
Gréat American	7,101	852	5,133	616
Horizon Airlines	15,979	1,918	1,210,461	145,255
Missoula Electric Co-op	11,664,974	349,952	11,638,027	349,141
Montana Power Company	31,698,870	3,803,864	33,635,072	4,036,204
Mtn. States Tel & Tel	48,869,438	5,864,329	42,969,711	5,156,367
Northwest Airlines	1,572,652	188,717	990,019	118,803
Pacific Power & Light Co.	2,413,246	289,590	2,103,916	252,471
Portland General Electric Co.	4,826,493	579,178	4,058,168	486,980
Puget Sound Power & Light Co.	12,066,234	1,447,948	7,002,498	840,301
United Airlines	64,500	7,740	64,535	7,744
Washington Water Power Co.	3,619,871	434,386	5,905,930	708,711
Western Airlines	2,887,972	346,556	0	0
Western TeleCommunications	158,342	19,001	141,876	17,025
Western Union Telegraph	28,667	3,440	20,853	2,502
Yellowstone Pipeline Co.	1,738,550	208,626	2,148,214	257,785
TOTAL	\$ 150,077,373	\$ 16,180,512	\$ 133,960,241	\$ 14,422,908
MUSSELSHELL				
Conoco Pipe Line Co.	\$ 0	\$ 0	\$ 2,680,458	\$ 321,653
Continental Pipeline Co.	2,561,794	307,416	0	0
Fergus Electric Co-op	1,932,071	57,965	1,877,232	56,316
Mid-Rivers Telephone Co-op	966,487	28,993	1,016,586	30,498
Montana Power Company	2,341,727	281,007	2,360,632	283,278
Mtn. States Tel & Tel	3,009,842	361,182	2,727,653	327,319
Pacific Power & Light	36,616	4,394	35,743	4,289
The Permian Corporation	6,247	750	7,502	900
Portland General Electric	138,519	16,622	141,966	17,036
Puget Sound Power & Light	170,297	20,436	121,869	14,624
Triangle Telephone Co-op	44,705	1,341	43,330	1,299
Washington Water Power Co.	60,739	7,289	61,611	7,393
Yellowstone Valley Electric	2,988	90	2,753	83
TOTAL	\$ 11,272,032	\$ 1,087,485	\$ 11,077,335	\$ 1,064,688

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987</u> <u>ASSESSED</u>	<u>1987</u> <u>TAXABLE</u>	<u>1988</u> <u>ASSESSED</u>	<u>1988</u> <u>TAXABLE</u>
PARK				
American Tel & Tel	\$ 25,441	\$ 3,054	\$ 5,598	\$ 672
Burlington Northern	14,883,808	1,583,639	8,314,620	912,112
Montana Power Company	11,387,141	1,366,456	14,221,290	1,706,551
Mtn. States Tel & Tel	12,957,513	1,554,904	12,567,190	1,508,061
Pacific Power & Light Co.	95,265	11,432	72,896	8,748
Park Electric Co-op	4,375,879	131,276	4,551,664	136,553
Triangle Telephone Co-op	87,288	2,618	81,901	2,457
Western TeleCommunications	20,942	2,513	13,304	1,596
Yellowstone Pipeline Co.	1,113,686	133,642	1,206,473	144,777
TOTAL	\$ 44,946,963	\$ 4,789,534	\$ 41,034,936	\$ 4,421,527
PETROLEUM				
Conoco Pipe Line Co.	\$ 0	\$ 0	\$ 224,983	\$ 27,000
Continental Pipeline Co.	232,064	27,849	0	0
Fergus Electric Co-op	802,670	24,080	788,929	23,669
McCone Electric Co-op	384,101	11,522	299,571	8,986
Mid-Rivers Telephone Co-op	515,790	15,473	645,304	19,360
Mountain States Tel & Tel	800	96	721	87
TOTAL	\$ 1,935,425	\$ 79,020	\$ 1,959,508	\$ 79,102
PHILLIPS				
American Tel & Tel	\$ 59,696	\$ 7,163	\$ 13,620	\$ 1,634
Big Flat Electric Co-op	4,499,381	134,977	4,409,693	132,295
Burlington Northern	12,944,433	1,377,286	7,169,236	786,464
Fergus Electric Co-op	37,212	1,117	29,921	898
Hill County Electric Co-op	6,977	209	6,510	195
Kansas-Nebraska Natural Gas	9,148,522	1,097,825	7,840,114	940,815
Mid-Rivers Telephone Co-op	6,285	189	5,710	172
Montana Dakota Utilities	266,400	31,967	253,075	30,370
Montana Power Company	2,073,054	248,763	2,116,391	253,967
Mtn. States Tel & Tel	2,442,969	293,155	2,242,658	269,119
Northern Border Pipeline	28,492,068	3,419,048	26,535,437	3,184,251
TCI Microwave, Inc.	46,955	5,634	50,849	6,102
Triangle Telephone Co-op	2,829,120	84,872	2,634,388	79,038
Valley Electric Co-op	35,762	1,073	31,742	953
Valley Rural Telephone Co-op	61,753	1,853	56,680	1,700
Williston Basin Interstate Pipeline	2,110,950	253,315	2,351,419	282,171
TOTAL	\$ 65,061,537	\$ 6,958,446	\$ 55,747,443	\$ 5,970,144
PONDERA				
American Tel & Tel	\$ 380,337	\$ 45,640	\$ 412,124	\$ 49,455
Burlington Northern	6,523,711	694,121	3,613,993	396,455
Cenex - Sweetgrass Gathering System	301,926	36,232	237,339	28,481
Conoco Pipe Line Co.	0	0	2,281,470	273,776
Continental Pipeline Co.	2,015,039	241,806	0	0
Glacier Electric Co-op	806,755	24,203	904,808	27,145
Marias River Electric Co-op	32,685	981	21,319	639
Montana Power Company	5,071,402	608,571	4,936,618	592,390
Montana Refining Company	693,469	83,216	676,357	81,164
Mtn. States Tel & Tel	4,106,701	492,803	3,751,935	450,234
The Permian Corporation	68,504	8,221	47,633	5,716
Sun River Electric Co-op	3,555,763	106,675	3,389,436	101,687
Three Rivers Telephone Co-op	1,677,122	50,315	1,424,929	42,748
TOTAL	\$ 25,233,414	\$ 2,392,784	\$ 21,697,961	\$ 2,049,890

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
POWDER RIVER				
Black Hills Power & Light	\$ 1,228,146	\$ 147,378	\$ 1,092,808	\$ 131,137
Montana Dakota Utilities	8,258	991	7,395	887
Mtn. States Tel & Tel	1,172,181	140,661	1,005,193	120,622
The Permian Corporation	724,680	86,963	1,292,663	155,120
Wesco Pipeline - Bell Creek	323,264	38,791	0	0
Range Telephone Co-op	2,727,956	81,840	2,877,709	86,332
Southeast Electric Co-op	63,418	1,902	45,754	1,372
Tongue River Electric Co-op	3,803,914	114,118	3,851,433	115,544
Tri-County Electric Co-op	51,951	1,558	49,544	1,486
Williston Basin Interstate Pipeline	63,681	7,641	70,697	8,483
TOTAL	\$ 10,167,449	\$ 621,843	\$ 10,293,196	\$ 620,983
POWELL				
American Tel & Tel	\$ 844,908	\$ 101,389	\$ 825,784	\$ 99,094
Blackfoot Telephone Co-op	1,689,808	50,695	1,696,335	50,888
Burlington Northern	9,791,147	1,041,777	5,379,196	590,100
Missoula Electric Co-op	2,211,401	66,342	1,881,209	56,435
Montana Power Company	11,775,001	1,412,999	11,812,101	1,417,449
Montana Western Railway	474,357	50,471	484,464	53,145
Mtn. States Tel & Tel	3,373,525	404,822	3,093,937	371,272
Pacific Power & Light	1,669,917	200,390	1,524,998	183,000
Portland General Electric	3,436,700	412,405	3,125,021	375,003
Puget Sound Power & Light	8,351,536	1,002,184	6,907,666	828,920
Washington Water Power Co.	2,518,852	302,263	2,681,601	321,792
Western TeleCommunications	153,098	18,372	159,110	19,092
Yellowstone Pipeline Co.	1,136,840	136,421	1,224,252	146,911
TOTAL	\$ 47,427,090	\$ 5,200,530	\$ 40,795,674	\$ 4,513,101
PRAIRIE				
Burlington Northern	\$ 9,764,525	\$ 1,038,945	\$ 5,407,886	\$ 593,247
Cenex -Products Pipeline	564,382	67,726	487,025	58,443
McCone Electric Co-op	221,621	6,649	269,777	8,093
Mid-Rivers Telephone Co-op	512,920	15,387	611,995	18,361
Montana Dakota Utilities	353,975	42,478	318,921	38,269
Mtn. States Tel & Tel	389,009	46,681	360,486	43,258
Texaco Pipeline-Mondak System	0	0	47,183	5,662
Wesco Pipeline - Poplar	22,571	2,709	0	0
Tongue River Electric Co-op	1,198,898	35,968	1,157,530	34,724
Western TeleCommunications	45,485	5,458	47,969	5,756
Williston Basin Interstate Pipeline	365,061	43,807	406,938	48,833
TOTAL	\$ 13,438,447	\$ 1,305,808	\$ 9,115,710	\$ 854,646
RAVALLI				
Blackfoot Telephone Co-op	\$ 266,816	\$ 8,005	\$ 306,022	\$ 9,180
Burlington Northern	5,258,303	559,483	2,905,497	318,732
Missoula Electric Co-op	448,860	13,465	468,509	14,056
Montana Power Company	9,484,597	1,138,152	9,727,263	1,167,268
Mtn. States Tel & Tel	15,352,550	1,842,308	13,786,468	1,654,376
Western Union Telegraph Co.	1,668	200	2,037	245
TOTAL	\$ 30,812,794	\$ 3,561,613	\$ 27,195,796	\$ 3,163,857

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
RICHLAND				
Big Sky Airways	\$ 244,545	\$ 29,345	\$ 126,941	\$ 15,233
Burlington Northern	4,830,044	513,917	2,676,933	293,661
Cenex - Products Pipeline	679,541	81,545	587,060	70,447
Lower Yellowstone Rural Elec.	11,170,893	335,131	11,393,233	341,796
McCone Electric Co-op	238,733	7,162	192,603	5,775
McKenzie Electric Co-op	59,838	1,795	54,526	1,636
Mid-Rivers Telephone Co-op	2,102,048	63,061	2,087,382	62,623
Montana Dakota Utilities	27,416,356	3,289,963	25,907,181	3,108,855
Mtn. States Tel & Tel	8,028,602	963,431	7,308,251	876,988
Reservation Telephone Co-op	55,776	1,673	55,776	1,673
Texaco Pipeline-Mondak System	0	0	2,744,357	329,321
Wesco Pipeline - Fairview	2,590,482	310,860	0	0
Wesco Pipeline - Poplar	260,158	31,220	0	0
Western Telecommunications	122,435	14,692	128,469	15,416
Western Union Telegraph Co.	542	65	1,641	197
Williston Basin Interstate Pipeline	1,920,005	230,401	2,151,956	258,234
TOTAL	\$ 59,719,998	\$ 5,874,261	\$ 55,416,309	\$ 5,381,855
ROOSEVELT				
Big Sky Airways	\$ 118,545	\$ 14,225	\$ 59,098	\$ 7,092
Burlington Northern	25,802,876	2,745,426	14,286,959	1,567,283
Lower Yellowstone Rural Elec.	513,072	15,393	512,478	15,374
McCone Electric Co-op	22,165	666	15,469	464
Mid-Rivers Telephone Co-op	49,071	1,472	45,202	1,356
Montana Dakota Utilities	3,095,618	371,476	3,192,604	383,107
Mtn. States Tel & Tel	5,324,750	638,969	4,996,209	599,547
Nemont Telephone Co-op	1,907,716	57,231	1,709,618	51,288
Northern Border Pipeline	98,378,180	11,805,384	91,655,388	10,998,646
Northern Electric Co-op	1,820,590	54,619	1,889,222	56,674
Sheridan Electric Co-op	2,220,484	66,614	1,978,077	59,343
Texaco Pipeline-Mondak System	0	0	872,853	104,742
Wesco Pipeline - Poplar	305,984	36,717	0	0
Texaco Trading & Transportation	241,443	28,973	0	0
Valley Electric Co-op	118,712	3,561	115,698	3,472
Williston Basin Interstate Pipeline	146,979	17,638	164,256	19,712
TOTAL	\$ 140,066,185	\$ 15,858,364	\$ 121,493,131	\$ 13,868,100
ROSEBUD				
American Tel & Tel	\$ 580,252	\$ 69,630	\$ 610,562	\$ 73,268
Burlington Northern	15,747,920	1,675,580	8,704,185	954,850
Cenex - Products Pipeline	1,045,108	125,413	886,868	106,424
Conoco Pipe Line Co.	0	0	343,897	41,267
Continental Pipeline Co.	353,149	42,377	0	0
McCone Electric Co-op	110,604	3,319	124,403	3,734
Mid-Rivers Telephone Co-op	275,937	8,277	305,259	9,157
Mid-Yellowstone Electric Co-op	1,822,040	54,661	1,594,011	47,823
Montana Dakota Utilities	1,585,036	190,205	1,488,411	178,611
Montana Power Company	440,259,694	52,831,163	432,155,034	51,858,605
Mtn. States Tel & Tel	4,521,650	542,598	4,163,589	499,634
Pacific Power & Light	121,190,329	14,542,839	119,354,859	14,322,583
Portland General Electric	300,410,934	36,049,311	284,480,983	34,137,717
Puget Sound Power & Light	481,794,816	57,815,380	455,661,537	54,679,384
Range Telephone Co-op	4,046,763	121,402	4,268,205	128,044
Tongue River Electric Co-op	2,690,501	80,720	2,592,895	77,789
Washington Water Power Co.	146,801,626	17,616,194	149,820,287	17,978,436
Western Telecommunications	96,992	11,639	104,881	12,586
Williston Basin Interstate Pipeline	597,939	71,752	665,144	79,817
TOTAL	\$1,523,931,290	\$ 181,852,460	\$ 1,467,325,010	\$ 175,189,729

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	1987 ASSESSED	1987 TAXABLE	1988 ASSESSED	1988 TAXABLE
SANDERS				
American Tel & Tel	\$ 694,244	\$ 83,308	\$ 777,689	\$ 93,323
Blackfoot Telephone Co-op	254,614	7,639	310,937	9,329
Burlington Northern	26,976,653	2,870,315	14,971,512	1,642,373
Flathead Electric Co-op	25,353	761	25,574	767
General Tel. of the Northwest	4,841	581	5,226	627
Hot Springs Telephone Co.	112,430	8,993	110,085	8,805
Montana Power Company	17,245,232	2,069,427	17,467,042	2,096,047
Mtn. States Tel & Tel	6,036,253	724,351	5,514,356	661,722
Northern Lights, Inc.	3,450,370	103,513	3,582,538	107,475
Northwestern Tel. Systems	3,158	379	4,831	581
Washington Water Power	150,337,019	18,040,442	138,015,961	16,561,916
Western Union Telegraph Co.	1,684	202	1,028	123
Yellowstone Pipeline Co.	2,750,182	330,022	2,952,293	354,275
TOTAL	\$ 207,892,033	\$ 24,239,933	\$ 183,739,072	\$ 21,537,363
SHERIDAN				
Burlington Northern	\$ 6,610,969	\$ 703,407	\$ 3,661,410	\$ 401,658
Montana Dakota Utilities	1,778,529	213,421	1,672,927	200,751
Mtn. States Tel & Tel	1,955,571	234,667	1,649,611	197,954
Nemont Telephone Co-op	2,847,342	85,420	2,528,361	75,850
The Permian Corporation	26,413	3,170	31,716	3,806
Sheridan Electric Co-op	3,410,025	102,297	3,173,674	95,211
Soo Line Railroad	607,433	64,631	424,195	46,535
Texaco Pipeline-Mondak System	0	0	780,114	93,614
Texaco Trading & Transportation, ...	394,417	47,331	0	0
TOTAL	\$ 17,630,699	\$ 1,454,344	\$ 13,922,008	\$ 1,115,379
SILVER BOW				
American Tel & Tel	\$ 984	\$ 118	\$ 889	\$ 107
Big Sky Airways	373,155	44,779	216,597	25,992
Burlington Northern	1,755,655	186,804	835,719	91,678
Delta Airlines	0	0	1,837,280	220,474
Montana Power Company	44,266,764	5,312,015	43,905,163	5,268,619
Montana Western Railway	470,648	50,077	501,027	54,962
Mtn. States Tel & Tel	18,555,694	2,226,684	17,140,854	2,056,904
Pacific Power & Light	89,642	10,757	87,505	10,501
Portland General Electric	335,084	40,210	338,853	40,662
Puget Sound Power & Light	396,826	47,619	278,890	33,468
Rarus Railway Corp.	52,399	5,574	125,109	13,728
Southern Montana Telephone	240,026	19,202	218,539	17,483
Union Pacific RR	3,009,489	320,210	1,767,494	193,894
Vigilante Electric Co-op	559,395	16,782	567,026	17,011
Washington Water Power Co.	171,313	20,558	169,435	20,332
Western Airlines	1,587,969	190,556	0	0
Western TeleCommunications	146,339	17,561	157,706	18,925
Western Union Telegraph Co.	16,772	2,012	6,088	731
TOTAL	\$ 72,028,154	\$ 8,511,518	\$ 68,154,174	\$ 8,085,471

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987</u> <u>ASSESSED</u>	<u>1987</u> <u>TAXABLE</u>	<u>1988</u> <u>ASSESSED</u>	<u>1988</u> <u>TAXABLE</u>
STILLWATER				
American Tel & Tel	\$ 603,958	\$ 72,475	\$ 654,951	\$ 78,594
Beartooth Electric Co-op	2,524,794	75,742	2,192,084	65,763
Burlington Northern	7,994,405	850,605	4,426,441	485,580
Fergus Electric Co-op	50,516	1,516	47,400	1,422
Montana Dakota Utilities	66,594	7,991	64,008	7,681
Montana Power Company	21,782,431	2,613,888	22,021,731	2,642,607
Mtn. States Tel & Tel	2,459,734	295,172	2,262,105	271,452
Pacific Power & Light	1,381,462	165,775	1,350,109	162,013
Portland General Electric	2,727,926	327,353	2,564,860	307,783
Project Telephone Co.	2,095,328	167,627	1,975,275	158,021
Puget Sound Power & Light	4,698,491	563,818	4,144,557	497,347
Triangle Telephone Co-op	1,215,339	36,463	1,125,345	33,761
Washington Water Power Co.	2,771,669	332,600	2,665,247	319,830
Western Telecommunications	245,517	29,468	268,811	32,258
Williston Basin Interstate Pipeline	1,885,750	226,293	2,157,566	258,910
Yellowstone Pipeline Co.	1,237,183	148,462	1,310,224	157,226
Yellowstone Valley Electric	504,929	15,149	488,946	14,669
TOTAL	\$ 54,246,076	\$ 5,930,397	\$ 49,719,660	\$ 5,494,917
SWEET GRASS				
American Tel & Tel	\$ 697,915	\$ 83,749	\$ 752,694	\$ 90,323
Beartooth Electric Co-op	220,956	6,629	166,827	5,004
Burlington Northern	7,933,864	844,164	4,386,579	481,207
Hill County Electric Cooperative	9,940	298	9,322	280
Montana Power Company	4,283,398	514,006	4,545,705	545,487
Mtn. States Tel & Tel	394,654	47,359	511,811	61,418
Park Electric Co-op, Inc.	1,780,336	53,412	1,755,382	52,661
Triangle Telephone Co-op	3,657,523	109,725	3,254,565	97,633
Yellowstone Pipeline Co.	1,064,269	127,712	1,143,999	137,280
TOTAL	\$ 20,042,855	\$ 1,787,054	\$ 16,526,884	\$ 1,471,293
TETON				
American Tel & Tel	\$ 319,801	\$ 38,375	\$ 344,620	\$ 41,355
Burlington Northern	9,122,111	970,591	5,051,112	554,108
Cenex - Sweetgrass Gathering System	18,791	2,255	18,228	2,187
Conoco Pipe Line Co.	0	0	1,002,696	120,322
Continental Pipeline Co.	1,011,136	121,336	0	0
Montana Power Company	6,233,732	748,049	5,024,938	602,992
Montana Refining Co.	376,526	45,183	364,878	43,786
Mtn. States Tel & Tel	2,237,328	268,479	2,058,033	246,966
Sun River Electric Co-op	4,340,905	130,227	4,278,805	128,361
Three Rivers Telephone Co-op	4,420,277	132,608	4,230,309	126,908
TOTAL	\$ 28,080,607	\$ 2,457,103	\$ 22,373,619	\$ 1,866,985

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987 ASSESSED</u>	<u>1987 TAXABLE</u>	<u>1988 ASSESSED</u>	<u>1988 TAXABLE</u>
TOOLE				
American Tel & Tel	\$ 2,168	\$ 260	\$ 0	\$ 0
Burlington Northern	17,353,024	1,846,363	9,771,240	1,071,906
Cenex - Big Sky	85,035	10,205	76,487	9,179
Cenex - Santa Rita	1,212,075	145,449	1,413,836	169,660
Cenex - Sweetgrass Gathering System	391,377	46,966	450,894	54,107
Conoco Pipe Line Co.	0	0	37,016	4,442
Continental Pipeline Co.	38,224	4,587	0	0
Glacier Electric Co-op	195,177	5,855	175,088	5,251
Marias River Elec. Co-op	4,060,875	121,826	4,046,727	121,399
Montana Power Company	16,238,667	1,948,641	16,831,058	2,019,726
Montana Refining Company	0	0	35,061	4,207
Mtn. States Tel & Tel	3,381,946	405,835	3,100,077	372,008
Northern Telephone Co-op	2,226,658	66,803	2,309,586	69,289
The Permian Corporation	247,597	29,711	171,502	20,579
Sun River Electric Co-op	15,174	455	14,179	425
TCI Microwave, Inc.	38,594	4,631	41,793	5,016
Three Rivers Telephone Co-op	398,474	11,954	236,514	7,095
TOTAL	\$ 45,885,065	\$ 4,649,541	\$ 38,711,058	\$ 3,934,289
TREASURE				
American Tel & Tel	\$ 614,417	\$ 73,730	\$ 621,910	\$ 74,629
Burlington Northern	11,265,426	1,198,642	6,242,394	684,791
Cenex - Products Pipeline	524,518	62,942	458,025	54,963
Fergus Electric Co-op, Inc.	8,553	257	8,001	240
Mid-Rivers Telephone Co-op	10,193	306	9,261	278
Mid-Yellowstone Electric Co-op	1,157,483	34,725	1,252,699	37,582
Montana Power Company	3,102,294	372,275	3,079,333	369,520
Mtn. States Tel & Tel	90,323	10,839	81,937	9,833
Pacific Power & Light	1,352,541	162,305	1,321,876	158,625
Portland General Electric	2,607,914	312,950	2,443,492	293,219
Puget Sound Power & Light	4,566,432	547,972	4,048,139	485,777
Range Telephone Co-op	1,346,225	40,387	1,024,336	30,729
Washington Water Power Co.	2,722,241	326,669	2,621,115	314,533
Williston Basin Interstate Pipeline	73,542	8,825	81,718	9,806
Yellowstone Valley Elec. Co-op	7,297	219	7,026	211
TOTAL	\$ 29,449,399	\$ 3,153,043	\$ 23,301,262	\$ 2,524,736
VALLEY				
American Tel & Tel	\$ 41,533	\$ 4,984	\$ 8,987	\$ 1,078
Big Flat Electric Co-op	95,878	2,876	112,772	3,383
Big Sky Airways	187,137	22,456	92,347	11,082
Burlington Northern	21,238,571	2,259,785	11,509,739	1,262,620
Kansas-Nebraska Natural Gas	533,629	64,036	452,387	54,286
Montana Dakota Utilities	539,926	64,790	502,232	60,270
Montana Power Company	2,402,499	288,297	2,458,642	295,042
Mtn. States Tel & Tel	5,667,226	680,067	5,244,273	629,311
Nemont Telephone Co-op	1,033,925	31,019	866,817	26,006
Northern Border Pipeline	81,669,911	9,800,389	75,892,684	9,107,123
Northern Electric Co-op	3,648,311	109,450	3,608,223	108,244
TCI Microwave, Inc.	86,629	10,394	93,811	11,257
Valley Electric Co-op	2,736,514	82,097	2,596,000	77,882
Valley Rural Telephone Co-op	2,420,773	72,622	2,277,978	68,343
Western Union Telegraph Co.	663	80	153	18
Williston Basin Interstate Pipeline	5,132,658	615,919	6,028,425	723,410
TOTAL	\$ 127,435,783	\$ 14,109,261	\$ 111,745,470	\$ 12,439,355

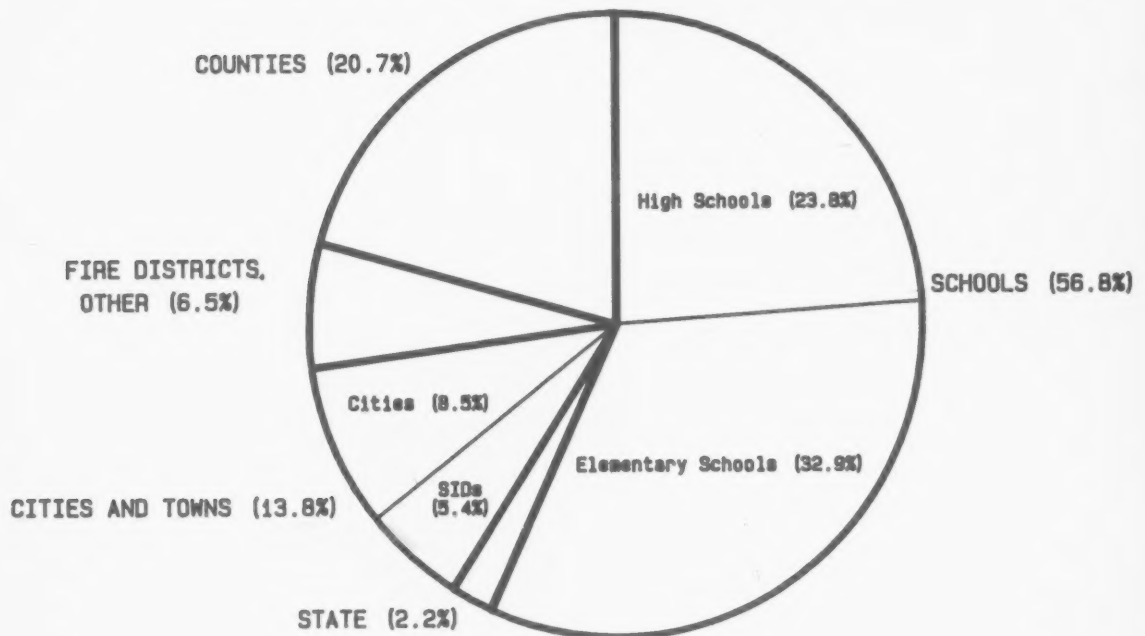
**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987</u> <u>ASSESSED</u>	<u>1987</u> <u>TAXABLE</u>	<u>1988</u> <u>ASSESSED</u>	<u>1988</u> <u>TAXABLE</u>
WHEATLAND				
Burlington Northern	\$ 4,291,336	\$ 456,598	\$ 2,413,792	\$ 264,792
Conoco Pipe Line Co.	0	0	840,315	100,837
Continental Pipeline Co.	581,328	69,759	0	0
Fergus Electric Co-op	763,885	22,917	716,271	21,489
Mid-Rivers Telephone Co-op	512	16	465	14
Montana Power Company	8,744,367	1,049,327	8,753,607	1,050,432
Mtn. States Tel & Tel	1,955,764	234,691	1,912,324	229,479
Pacific Power & Light	2,211,199	265,343	2,161,024	259,323
Portland General Electric	4,321,860	518,623	4,060,021	487,203
Puget Sound Power & Light	7,504,917	900,590	6,629,281	795,514
Triangle Telephone Co-op	5,255	158	5,086	153
Washington Water Power Co.	4,439,276	532,713	4,270,255	512,430
Western Telecommunications	37,786	4,535	39,849	4,782
TOTAL	\$ 34,857,485	\$ 4,055,270	\$ 31,802,290	\$ 3,726,448
WIBAUX				
Belle Fourche Pipeline Co.	\$ 3,432,899	\$ 411,948	\$ 3,050,244	\$ 366,029
Burlington Northern	3,566,359	379,460	1,971,707	216,296
Butte Pipeline Co.	159,664	19,161	155,277	18,634
Goldenwest Electric Co-op	951,981	28,559	974,229	29,228
McKenzie Electric Co-op	63,217	1,897	55,818	1,675
Mid-Rivers Telephone Co-op	173,240	5,197	168,620	5,058
Montana Dakota Utilities	542,765	65,130	510,004	61,200
Mtn. States Tel & Tel	1,007,123	120,854	929,460	111,536
Reservation Telephone Co-op	10,275	308	10,275	308
Texaco Pipeline-Mondak System	0	0	282,298	33,876
Wesco Pipeline - Little Misso	133,044	15,965	0	0
Wesco Pipeline - Poplar	75,886	9,106	0	0
Williston Basin Interstate Pipeline	418,330	50,200	466,138	55,936
TOTAL	\$ 10,534,783	\$ 1,107,785	\$ 8,574,070	\$ 899,776

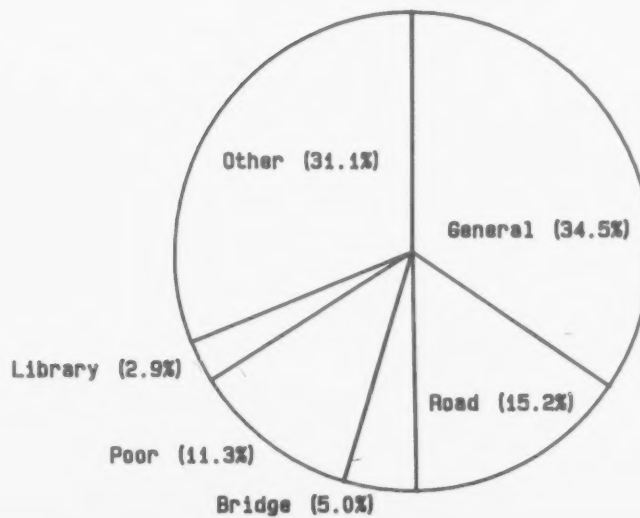
**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1987 AND 1988**

	<u>1987</u> <u>ASSESSED</u>	<u>1987</u> <u>TAXABLE</u>	<u>1988</u> <u>ASSESSED</u>	<u>1988</u> <u>TAXABLE</u>
YELLOWSTONE				
Ameriflight, Inc.	\$ 0	\$ 0	\$ 147,901	\$ 17,749
American Tel & Tel	29,221,358	3,506,565	28,317,859	3,398,145
Big Sky Airways	1,382,247	165,869	1,679,385	201,527
Burlington Northern	82,772,010	8,806,945	46,612,809	5,113,422
California Air Charter	132,429	15,892	0	0
Cenex - Products Pipeline	2,815,727	337,889	2,517,125	302,057
Conoco Pipe Line Co.	0	0	5,111,369	613,366
Continental Airlines	2,771,815	332,618	2,401,768	288,212
Continental Pipeline Co.	5,100,831	612,098	0	0
Delta Airlines	0	0	2,671,873	320,625
Exxon Pipeline Co.	559,382	67,127	455,109	54,613
Federal Express	21,376	2,565	38,694	4,643
Fergus Electric Co-op	243,017	7,291	227,257	6,817
Great American	25,360	3,043	10,267	1,232
Mid-Rivers Telephone Co-op	514,264	15,427	695,117	20,853
Mid-Yellowstone Electric Co-op	8,899	267	8,430	253
Montana Dakota Utilities	8,426,035	1,011,125	7,791,540	934,991
Montana Power Company	103,442,093	12,413,053	102,822,002	12,338,638
Mtn. States Tel & Tel	72,463,363	8,695,601	66,169,228	7,940,306
Northwest Airlines, Inc.	3,293,430	395,210	2,421,916	290,631
Pacific Power & Light	6,735,072	808,211	6,802,983	816,336
Portland General Electric	14,767,655	1,772,120	13,791,124	1,654,935
Project Telephone Co.	2,139,885	171,192	1,993,292	159,463
Puget Sound Power & Light	22,106,078	2,652,727	18,340,498	2,200,861
Triangle Telephone Co-op	580,336	17,411	542,886	16,286
United Airlines	2,709,141	325,096	2,833,426	340,013
United Parcel Service	35,383	4,246	889,462	106,735
Washington Water Power Co.	11,749,017	1,409,879	11,440,145	1,372,817
Western Airlines	2,638,531	316,623	0	0
Western TeleCommunications	574,606	68,953	669,896	80,389
Western Union Telegraph Co.	161,115	19,334	131,173	15,741
Williston Basin Interstate Pipeline	1,069,438	128,334	1,236,084	148,328
Yellowstone Pipeline Co.	1,610,225	193,228	1,859,859	223,183
Yellowstone Valley Elec. Co-op	14,882,993	446,489	14,327,995	429,837
TOTAL	\$ 394,953,111	\$ 44,722,428	\$ 344,958,472	\$ 39,413,004
TOTAL - STATE	\$4,640,387,208	\$ 520,715,338	\$4,225,652,184	\$ 475,879,770

PROPERTY TAXES LEVIED IN 1988



COUNTIES BREAKDOWN



TAXES LEVIED IN MONTANA 1987 — 1988

	1987	1988
Market Valuation	\$ 27,385,847,158	\$ 26,582,138,538
Taxable Valuation	\$ 2,000,744,543	\$ 1,942,949,796
State		
University Millage	\$ 11,992,414	\$ 11,640,744
Livestock	1,778,222	2,053,744
	\$ 13,770,636	\$ 11,640,744
County		
General	\$ 42,267,956	\$ 37,648,659
Road	19,871,102	16,630,659
Bridge	5,475,838	5,430,277
Poor	12,952,451	12,393,027
Bond Interest and Sinking	1,377,151	2,674,213
County Fair	1,747,313	1,699,254
Library	3,150,452	3,142,266
Agricultural Extension	1,635,059	1,679,060
Planning	404,138	525,478
Health and Sanitation	834,801	842,958
Hospital	1,869,701	1,399,256
Airport	1,293,880	1,382,557
Other	25,880,132	23,753,501
	\$ 118,759,974	\$ 109,201,165
School		
Elementary	\$ 183,403,476	\$ 173,365,105
High School	133,857,554	125,546,827
	\$ 317,261,030	\$ 298,911,932
Miscellaneous Districts		
Fire District	\$ 6,486,347	\$ 7,498,817
Other	29,174,591	26,596,421
	\$ 35,660,938	\$ 34,095,238
Total All Taxes Except Cities and Towns	\$ 485,552,577	\$ 453,849,079
Cities and Towns		
General	\$ 45,803,524	\$ 44,572,613
Special Improvements	27,144,273	28,285,118
	\$ 72,947,797	\$ 72,857,731
Grand Total of All Taxes	\$ 558,500,374	\$ 526,706,810

TAXES LEVIED FOR STATE PURPOSES - 1987

COUNTY	University System 6.00 Mills	Livestock Sheep 75.00 Mills Other 80.00 Mills	Total of All State Taxes
Beaverhead.....	\$ 89,583	\$ 108,328	\$ 197,911
Big Horn.....	683,673	64,263	747,936
Blaine.....	200,119	49,871	249,990
Broadwater.....	67,958	17,162	85,120
Carbon.....	144,238	31,149	175,387
Carter.....	32,318	48,585	80,903
Cascade.....	551,778	54,805	606,583
Chouteau.....	167,443	35,820	203,263
Custer.....	101,753	42,856	144,609
Daniels.....	45,451	10,789	56,240
Dawson.....	141,686	26,740	168,426
Deer Lodge.....	53,297	6,909	60,206
Fallon.....	388,018	28,779	416,797
Fergus.....	124,633	71,791	196,424
Flathead.....	503,407	17,502	520,909
Gallatin.....	400,919	45,296	446,215
Garfield.....	42,233	44,109	86,342
Glacier.....	188,164	17,725	205,889
Golden Valley.....	31,867	18,990	50,857
Granite.....	45,960	23,653	69,613
Hill.....	260,993	19,058	280,051
Jefferson.....	119,768	18,955	138,723
Judith Basin.....	54,606	39,506	94,112
Lake.....	186,786	37,825	224,611
Lewis & Clark.....	402,662	27,803	430,465
Liberty.....	87,993	8,852	96,845
Lincoln.....	213,370	5,933	219,303
Madison.....	106,593	74,742	181,335
McCone.....	54,222	24,849	79,071
Meagher.....	49,232	40,956	90,188
Mineral.....	51,560	1,150	52,710
Missoula.....	698,006	11,206	709,212
Musselshell.....	84,828	23,279	108,107
Park.....	121,306	37,355	158,661
Petroleum.....	14,731	20,535	35,266
Phillips.....	195,885	53,317	249,202
Pondera.....	109,039	18,178	127,217
Powder River.....	99,273	55,520	154,793
Powell.....	77,237	33,622	110,859
Prairie.....	29,638	26,047	55,685
Ravalli.....	170,177	34,472	204,649
Richland.....	364,254	26,762	391,016
Roosevelt.....	273,058	14,444	287,502
Rosebud.....	1,348,142	47,227	1,395,369
Sanders.....	194,359	16,099	210,458
Sheridan.....	228,281	13,755	242,036
Silver Bow.....	228,875	4,335	233,210
Stillwater.....	103,100	34,219	137,319
Sweet Grass.....	43,923	33,961	77,884
Teton.....	103,319	35,768	139,087
Toole.....	188,683	12,655	201,338
Treasure.....	30,842	17,995	48,837
Valley.....	196,446	46,310	242,756
Wheatland.....	45,168	24,293	69,461
Wibaux.....	85,200	14,203	99,403
Yellowstone.....	1,366,361	57,914	1,424,275
TOTAL.....	\$ 11,992,414	\$ 1,778,222	\$ 13,770,636

TAXES LEVIED FOR STATE PURPOSES - 1988

COUNTY	University System 6.00 Mills	Per Capita Livestock *	Total of All State Taxes
Beaverhead.....	\$ 87,201	\$ 144,597	\$ 87,201
Big Horn.....	632,665	85,075	632,665
Blaine.....	184,978	60,665	184,978
Broadwater.....	66,634	21,988	66,634
Carbon.....	152,267	41,882	152,267
Carter.....	30,448	61,778	30,448
Cascade.....	541,983	13,536	541,983
Chouteau.....	155,838	39,273	155,838
Custer.....	89,336	52,945	89,336
Daniels.....	39,538	13,592	39,538
Dawson.....	134,378	31,705	134,378
Deer Lodge.....	52,083	8,423	52,083
Fallon.....	421,682	33,212	421,682
Fergus.....	120,389	87,199	120,389
Flathead.....	508,974	18,901	508,974
Gallatin.....	394,321	52,137	394,321
Garfield.....	39,412	63,268	39,412
Glacier.....	199,429	20,363	199,429
Golden Valley.....	29,154	24,323	29,154
Granite.....	41,681	26,971	41,681
Hill.....	227,607	23,764	227,607
Jefferson.....	122,546	22,577	122,546
Judith Basin.....	49,948	49,164	49,948
Lake.....	182,919	7,742	182,919
Lewis & Clark.....	398,545	28,498	398,545
Liberty.....	83,578	11,159	83,578
Lincoln.....	189,035	6,409	189,035
Madison.....	101,531	91,278	101,531
McCone.....	51,287	29,244	51,287
Meagher.....	47,844	51,706	47,844
Mineral.....	46,541	1,618	46,541
Missoula.....	690,675	5,733	690,675
Musselshell.....	84,734	25,521	84,734
Park.....	120,805	42,223	120,805
Petroleum.....	18,194	29,730	18,194
Phillips.....	197,080	65,626	197,080
Pondera.....	107,907	20,448	107,907
Powder River.....	104,244	64,130	104,244
Powell.....	66,642	42,054	66,642
Prairie.....	25,950	31,361	25,950
Ravalli.....	169,099	41,144	169,099
Richland.....	398,400	30,530	398,400
Roosevelt.....	263,010	17,598	263,010
Rosebud.....	1,287,192	57,642	1,287,192
Sanders.....	177,532	19,792	177,532
Sheridan.....	232,824	3,279	232,824
Silver Bow.....	234,011	5,851	234,011
Stillwater.....	107,770	39,588	107,770
Sweet Grass.....	42,084	45,836	42,084
Teton.....	95,714	42,162	95,714
Toole.....	181,934	16,308	181,934
Treasure.....	26,494	21,551	26,494
Valley.....	178,479	56,398	178,479
Wheatland.....	42,754	32,626	42,754
Wibaux.....	100,208	16,368	100,208
Yellowstone.....	1,263,236	55,253	1,263,236
TOTAL.....	\$ 11,640,744	\$ 2,053,744	\$ 11,640,744

*The 1987 Legislature repealed the state mill levy on livestock and replaced it with a per capita tax on livestock. The amounts collected are shown here for informational purposes, but are not included in property tax totals.

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	24.00	\$ 359,527	13.00	\$ 158,756	5.00	\$ 74,562	12.00	\$ 179,166
Big Horn	23.52	2,675,891	4.33	486,346	0.29	33,247	1.23	140,305
Blaine	19.85	660,251	15.00	470,030	3.52	117,983	2.71	91,446
Broadwater	22.54	255,067	11.72	115,682			6.06	69,311
Carbon	23.87	574,950	12.00	240,211	4.00	96,158	6.38	151,881
Carter	27.00	145,430	18.00	96,954	4.00	21,545	1.00	5,386
Cascade	25.00	2,299,076	15.00	543,592	4.00	367,852	12.00	1,103,555
Chouteau	21.20	592,501	15.00	382,384	4.00	113,934	2.45	68,727
Custer	27.00	457,889	18.00	156,794	2.00	33,918	9.92	168,232
Daniels	27.00	184,260	18.00	112,439	5.00	37,875	1.90	15,413
Dawson	25.00	594,509	15.00	238,856	6.96	157,750	5.84	133,199
Deer Lodge	150.47	1,336,595					12.00	106,594
Fallon	1.53	100,429	2.72	175,240	1.98	128,398	0.73	46,971
Fergus	25.00	519,303	15.00	227,520	3.80	78,934	9.23	191,727
Flathead	31.06	2,579,923	15.00	889,698	4.00	335,605	12.00	1,006,813
Gallatin	22.33	1,493,962	13.76	504,532	3.28	220,295	4.45	298,348
Garfield	25.00	175,970	18.00	120,483	4.00	28,155	1.00	8,834
Glacier	24.99	771,696	15.00	411,907	2.15	67,412	5.09	163,890
Golden Valley	24.77	131,269	18.00	89,711	4.00	21,245		
Granite	24.00	183,842	18.00	121,843	0.81	6,670	6.50	49,372
Hill	21.80	936,591	15.00	508,257	3.62	158,276	10.72	452,523
Jefferson	22.80	458,814	14.59	271,558	1.48	30,044	1.06	21,520
Judith Basin	27.00	246,929	20.48	185,729	4.00	37,034	2.19	19,931
Lake	24.92	774,241	15.00	392,109	2.00	65,612	12.00	373,571
Lewis & Clark	15.60	1,046,757	14.39	432,379	3.68	246,966	12.00	771,545
Liberty	23.24	340,261	14.36	199,063	2.13	32,252	0.59	8,500
Lincoln	9.80	348,504					12.00	426,740
Madison	27.00	479,671	10.51	186,717	2.33	41,394	4.36	77,458
McCone	26.49	239,955	18.00	146,132	0.82	13,783	5.00	40,216
Meagher	26.85	220,335	17.87	132,199	4.00	32,821	3.39	27,816
Mineral	27.00	232,020					12.00	103,120
Missoula	39.97	4,642,622	13.83	957,057	3.84	448,272	12.35	1,435,760
Musselshell	19.06	261,712	10.52	125,707	3.79	50,191	4.52	61,832
Park	23.80	481,182	11.64	141,068	3.64	73,593	12.00	243,371
Petroleum	12.00	30,150	2.00	5,771	2.50	6,482	2.50	6,253
Phillips	14.50	473,389	15.00	447,396	6.00	195,885	4.10	133,855
Pondera	25.00	454,328	15.00	222,348	4.00	72,693	8.00	145,385
Powder River	45.00	730,207	12.63	207,185	0.00	1,510	0.00	181
Powell	27.00	347,566	15.00	193,092	2.50	33,131	12.00	146,887
Prairie	21.14	107,451	11.34	50,712	2.96	14,680		
Ravalli	23.19	643,024	12.58	286,352	4.82	136,709	12.00	340,355
Richland	13.70	783,772	15.00	810,229	0.70	52,973	3.60	205,217
Roosevelt	15.18	690,837	15.00	620,095	3.00	136,530	4.03	177,485
Rosebud	1.48	332,542	5.95	1,379,294	0.46	103,583	0.89	200,199
Sanders	19.50	631,667	15.00	451,852	5.00	161,966	4.00	129,573
Sheridan	7.96	302,966	12.00	456,562	3.00	114,141	1.30	49,151
Silver Bow	62.02	2,386,865	8.70	319,225	3.93	149,999	12.00	457,750
Stillwater	28.35	487,144	18.00	277,737	5.25	90,212	4.80	83,590
Sweet Grass	38.41	280,363	18.00	100,411	3.15	22,594	1.60	13,124
Teton	27.00	461,602	17.12	247,320	5.00	86,100	3.30	56,259
Toole	6.33	199,062	11.93	334,726	2.23	70,662	2.69	81,359
Treasure	27.00	138,791	18.00	87,810	3.45	17,903	2.84	14,599
Valley	16.52	530,635	15.00	420,965	5.25	169,287	5.18	166,974
Wheatland	27.00	203,263	18.00	119,959	4.00	30,119	7.20	53,610
Wibaux	20.22	285,412	15.00	205,054	4.00	56,799	0.88	12,557
Yellowstone	22.10	4,964,986	15.00	3,406,054	2.50	580,104	10.60	2,415,015
TOTAL		\$ 42,267,956		\$ 19,871,102		\$ 5,475,838		\$ 12,952,451

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	21.00	\$ 242,517	13.00	\$ 145,145	5.00	\$ 57,016	9.00	\$ 105,678
Big Horn	21.74	2,295,680	9.08	948,564	0.98	102,046	1.60	168,020
Blaine	19.49	601,266	15.00	59,982	5.30	160,981	2.51	77,717
Broadwater	21.59	240,182	5.38	52,541			5.96	66,233
Carbon	24.90	630,659	11.95	258,592	4.00	101,512	5.01	128,811
Carter	27.00	137,014	18.00	87,041	4.00	20,298	1.00	5,074
Cascade	25.00	2,258,263	15.00	535,843	4.00	361,322	12.00	1,083,967
Chouteau	25.00	643,189	15.00	353,490	4.00	103,892	2.80	72,159
Custer	32.68	477,958	20.72	158,714	2.30	33,790	11.39	167,357
Daniels	34.95	255,186	18.00	97,992	5.00	32,948	3.19	20,190
Dawson	29.89	660,189	15.00	233,060	5.00	115,685	5.45	122,797
Deer Lodge	149.08	1,294,839					12.00	104,165
Fallon	3.64	252,918	5.84	395,983	0.11	10,111	0.75	52,548
Fergus	25.00	501,622	15.00	218,681	3.80	76,247	9.23	185,199
Flathead	29.82	2,537,613	14.50	866,655	4.00	339,316	12.00	1,017,950
Gallatin	22.37	1,469,935	13.51	484,409	2.78	349,221	3.68	246,121
Garfield	25.00	164,218	18.00	112,802	4.00	26,275	1.00	6,569
Glacier	21.12	709,526	15.00	440,763	1.56	52,943	4.87	162,262
Golden Valley	25.00	9,356	18.00	81,469	4.00	19,436		
Granite	27.00	186,550	18.00	109,374	0.81	5,627	10.00	68,287
Hill	25.00	941,068	15.00	428,700	4.00	150,860	9.43	360,605
Jefferson	15.42	327,583	12.69	243,319	1.62	32,848	3.33	64,125
Judith Basin	29.86	245,383	22.23	159,211	4.61	37,695	2.39	19,675
Lake	25.00	762,061	15.00	381,406	4.00	119,362	13.00	395,034
Lewis & Clark	16.29	1,078,698	14.39	425,198	3.55	236,437	12.00	797,091
Liberty	22.82	318,044	14.36	197,858	4.00	54,981	0.19	2,805
Lincoln	11.44	355,744					12.00	378,069
Madison	27.00	456,887	10.51	154,847	2.33	39,428	4.36	73,778
McCone	31.80	264,603	18.00	140,027	5.00	42,739	1.97	15,276
Meagher	26.90	214,474	17.89	128,792	4.00	31,895	3.39	27,031
Mineral	27.00	209,437					12.00	93,083
Missoula	39.82	4,585,187	13.83	637,290	4.00	458,950	12.35	1,421,639
Musselshell	17.06	243,220	9.51	120,745		4,467	3.03	44,547
Park	23.80	479,195	11.64	143,295	3.64	73,289	0.69	13,185
Petroleum	12.00	36,388	3.00	8,718	2.50	7,581	1.50	4,645
Phillips	14.50	476,281	15.00	455,813	6.00	197,080	1.50	54,208
Pondera	32.64	576,895	15.00	220,515	4.00	71,938	7.72	139,212
Powder River	26.88	474,943	5.84	100,572				
Powell	25.70	286,225	15.00	136,476	2.50	27,767	12.00	126,125
Prairie	33.30	137,976	14.00	51,696	2.70	11,810	4.06	15,511
Ravalli	23.55	662,735	12.58	284,291	4.82	135,844	12.00	338,200
Richland	10.00	683,744	15.00	909,293	2.48	155,173	4.94	320,865
Roosevelt	15.18	665,413	15.00	602,742	3.00	131,505	4.03	176,655
Rosebud	1.73	359,234	3.29	824,214	0.45	97,731	0.87	188,310
Sanders	23.00	677,217	15.60	426,427	5.34	157,691	4.69	138,116
Sheridan	12.87	493,616	12.00	434,544		3,539	0.20	9,058
Silver Bow	67.60	2,621,721	9.30	358,999	3.65	143,099	12.00	468,021
Stillwater	29.24	524,404	18.00	289,833	5.00	82,488	4.80	75,897
Sweet Grass	37.88	265,866	18.00	94,951	3.15	22,095	1.93	13,427
Teton	30.00	430,717	18.43	247,667	6.00	79,763	5.88	52,643
Toole	11.42	332,239	9.00	253,693	1.65	51,632	1.48	48,216
Treasure	36.91	159,823	22.07	90,960	6.00	25,681	2.02	9,181
Valley	19.51	575,235	15.00	385,231	5.78	171,027	5.64	166,982
Wheatland	27.00	192,375	18.00	112,845	4.00	28,498	7.34	52,228
Wibaux	18.56	310,418	14.00	227,561	3.00	50,369	1.19	19,792
Yellowstone	25.00	654,930	15.00	1,311,830	2.62	526,349	11.50	2,408,688
TOTAL		\$ 37,648,659		\$ 16,630,659		\$ 5,430,277		\$ 12,393,027

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		\$	1.50	\$ 22,395		\$	1.70	\$ 25,381
Big Horn								
Blaine			0.93	31,082	1.89	62,850	1.58	52,542
Broadwater			1.24	14,194	1.51	17,028	2.05	23,633
Carbon			0.26	6,685			1.70	40,856
Carter			1.50	8,080	1.30	7,002	3.50	18,853
Cascade			1.50	137,945			1.56	143,462
Chouteau			1.50	41,861	3.37	93,614	1.50	41,763
Custer			1.50	25,438				
Daniels	3.84	30,612	1.57	11,690	3.54	26,644	2.23	17,584
Dawson			1.50	35,421	2.70	61,304		
Deer Lodge								
Fallon			1.50	96,597	0.66	42,034		
Fergus			1.50	31,158			2.83	58,721
Flathead	0.27	22,485	0.75	67,236	5.00	419,506	0.50	44,613
Gallatin			1.20	80,497			1.72	112,741
Garfield	2.00	14,077	1.30	8,971	1.30	8,971	3.00	21,117
Glacier					1.91	60,510		
Golden Valley							1.89	10,084
Granite			0.35	2,681			3.40	25,889
Hill			0.72	32,744				
Jefferson			0.54	10,550	2.39	47,708	0.82	16,474
Judith Basin					2.67	24,300	2.77	24,370
Lake					1.17	36,423	1.84	57,281
Lewis & Clark	11.39	765,369	1.50	100,666	4.20	281,863	1.31	87,735
Liberty					2.70	39,371		
Lincoln			1.20	42,510	3.57	124,883	1.28	46,078
Madison	2.20	36,733	1.50	26,649	0.85	15,100		
McCone	1.74	15,206	0.80	7,123	1.46	13,819	2.76	24,912
Meagher					0.97	7,959		
Mineral	1.30	11,661	1.09	9,537	2.91	25,007	2.30	20,440
Missoula			1.48	172,852	4.37	509,639	1.30	151,912
Musselshell			1.24	17,489				
Park	1.90	38,937	1.35	27,294				
Petroleum					2.50	6,367		
Phillips			1.00	33,012				
Pondera			0.04	727	2.16	39,254	2.30	41,798
Powder River								
Powell			0.40	5,149			2.00	26,156
Prairie			1.50	7,422	2.71	13,808	4.50	22,087
Ravalli			1.50	42,544	0.55	15,599	1.98	56,453
Richland			0.55	32,120	0.26	15,022	1.10	63,605
Roosevelt			0.51	23,210	1.76	80,097	1.39	60,662
Rosebud			0.43	97,291	0.46	105,729		
Sanders	3.15	102,661	0.75	24,295	0.55	17,817		
Sheridan			0.28	10,539	1.07	40,140		
Silver Bow								
Stillwater	0.66	11,196			1.97	33,673	2.58	44,077
Sweet Grass	1.04	7,609	1.50	10,935			3.73	27,229
Teton					2.95	50,581		
Toole	2.48	76,412	1.50	47,171	0.84	26,629		
Treasure							1.84	9,454
Valley	1.43	44,217	1.50	49,111	3.04	98,345	1.73	55,768
Wheatland	0.00	1,596	1.00	7,662				
Wibaux			1.02	14,306			2.27	31,899
Yellowstone	0.89	198,380	1.19	272,474	3.00	681,856	0.57	129,430
TOTAL		\$ 1,377,151		\$ 1,747,313		\$ 3,150,452		\$ 1,635,059

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		\$	1.50	\$ 17,104		\$	1.95	\$ 21,982
Big Horn								
Blaine			0.81	25,255	1.94	59,678	1.03	32,561
Broadwater			1.24	13,771	1.05	11,860	2.07	22,980
Carbon			0.66	16,262			1.69	42,901
Carter			1.00	4,601	0.50	2,538	1.00	5,074
Cascade			1.50	135,495			1.56	140,916
Chouteau			1.50	38,960	3.61	93,375	1.60	41,396
Custer			1.73	25,409	1.00	13,371	3.25	46,994
Daniels	5.25	33,687	1.50	9,929	4.74	30,462	2.56	16,657
Dawson	2.41	54,089	1.50	33,594	2.89	64,367		
Deer Lodge								
Fallon			1.20	84,808	0.45	31,903		
Fergus			1.50	30,097			2.77	55,759
Flathead	0.11	10,706	0.75	63,621	5.00	424,146	0.95	77,636
Gallatin			1.30	84,881	1.50	53,706	1.51	100,402
Garfield	2.00	13,138	1.50	9,706	1.30	8,540	3.00	19,706
Glacier					2.20	72,578		
Golden Valley							1.63	8,007
Granite			0.27	1,903			3.40	23,619
Hill			1.29	47,672				
Jefferson	3.87	84,540	0.75	14,959	2.39	48,814	1.00	20,116
Judith Basin					3.08	25,183	3.19	26,087
Lake			0.25	7,299	1.17	35,669	1.84	56,096
Lewis & Clark	9.27	626,054	1.50	99,637	4.20	278,981	1.29	85,784
Liberty					2.57	35,851		
Lincoln			1.34	41,818	3.57	112,475	1.01	32,591
Madison	2.20	37,228	1.50	25,383	0.85	14,384		
McCone	1.20	10,991	0.85	7,198	1.77	14,708	2.49	21,650
Meagher					0.97	7,734		
Mineral	2.76	21,374	1.51	11,523	3.43	26,371	3.32	25,291
Missoula	0.78	89,788	1.48	170,366	4.37	503,042	1.30	149,647
Musselshell	19.07	257,505	0.21	4,179				
Park	1.46	29,847	1.35	27,181				
Petroleum					2.50	7,581		
Phillips			1.00	32,847				
Pondera			0.04	719	2.00	36,181	2.07	37,532
Powder River								
Powell			0.40	4,442			2.20	24,315
Prairie			1.50	6,502	3.15	13,421	4.73	20,355
Ravalli			1.50	42,275	0.55	15,501	1.98	55,803
Richland			0.58	38,352	0.20	13,600	0.90	60,827
Roosevelt			0.51	22,356	1.76	77,149	1.39	60,930
Rosebud	0.14	30,797	0.41	88,720	0.42	92,819		
Sanders			1.25	36,512	0.55	16,274		
Sheridan			0.76	28,925	1.04	40,391		
Silver Bow								
Stillwater					1.97	35,384	2.58	46,340
Sweet Grass	0.96	6,760	1.50	10,521	2.30	12,133	3.48	24,491
Teton	7.78	96,672			2.93	47,060	3.06	47,857
Toole	6.19	181,516	1.50	45,483	0.72	22,164		
Treasure							2.06	9,026
Valley	1.64	48,424	1.50	44,620	2.38	71,927	1.90	56,227
Wheatland			1.00	7,126				
Wibaux			0.61	10,297			1.89	31,666
Yellowstone	4.97	1,041,097	1.07	226,946	3.20	670,945	0.62	129,839
TOTAL		\$ 2,674,213		\$ 1,699,254		\$ 3,142,266		\$ 1,679,060

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		\$		\$	3.00	\$ 44,791	1.50	\$ 22,395		\$
Big Horn										
Blaine			0.47	15,463			1.37	44,903	0.22	9,505
Broadwater							0.15	1,613	4.00	45,305
Carbon									1.71	42,522
Carter					11.06	58,956	2.00	10,773	4.00	21,545
Cascade										
Chouteau							1.59	44,372	1.89	51,996
Custer							1.50	25,438	5.00	84,795
Daniels					8.00	60,601			4.00	30,301
Dawson							2.31	55,174	5.00	118,072
Deer Lodge										
Fallon					6.15	390,706	1.05	66,557		
Fergus									5.00	103,861
Flathead							2.00	167,801	6.00	503,407
Gallatin			2.72	178,372			0.02	7,279	5.99	400,313
Garfield			10.00	70,387			1.00	7,039	2.50	18,195
Glacier					10.00	313,546	1.57	49,377	3.84	118,318
Golden Valley									4.00	21,245
Granite			1.10	8,313	6.00	47,521	0.50	3,937	4.00	30,640
Hill	0.75	32,520	0.85	36,870			0.21	9,306	4.40	195,622
Jefferson									4.93	98,303
Judith Basin									4.00	36,614
Lake			3.22	100,242			1.84	57,281	5.00	155,655
Lewis & Clark			4.39	294,615			2.00	134,220	6.00	402,662
Liberty					3.50	52,143			2.00	29,016
Lincoln	1.18	41,535					0.85	31,346	5.83	207,325
Madison	0.22	3,908					2.00	35,531	5.00	88,828
McCone					16.58	146,938			4.00	36,148
Meagher					3.00	24,616			4.00	32,822
Mineral	2.82	24,376	1.16	9,731	9.00	77,340	1.01	8,294	4.00	34,373
Missoula	1.60	186,522					2.00	232,669	7.21	838,770
Musselshell					6.00	77,502			5.48	75,599
Park							0.41	8,290	4.56	92,193
Petroleum										
Phillips	0.10	3,265							3.00	97,943
Pondera					10.00	181,731			4.02	73,860
Powder River										
Powell	1.80	23,171			3.00	39,251	0.50	6,278	4.00	51,491
Prairie					20.00	98,845			4.00	19,605
Ravalli	0.95	26,945					0.28	7,942	5.00	141,815
Richland	0.13	8,019					0.97	60,031		
Roosevelt							0.45	20,479	1.51	68,719
Rosebud					0.15	35,225				
Sanders			3.4	110,138			0.25	8,150		
Sheridan	1.35	49,162					0.26	9,696	1.30	49,494
Silver Bow							2.00	73,324	13.38	516,184
Stillwater									3.86	65,617
Sweet Grass	0.44	3,457	0.50	3,664	3.31	24,861	0.32	2,230	4.00	29,282
Teton					6.06	105,053	0.45	7,683	4.66	79,778
Toole	0.04	1,258			1.47	45,506	0.68	21,492	2.27	71,386
Treasure									1.76	9,050
Valley							1.44	46,418	2.62	85,136
Wheatland			0.93	7,006			0.86	6,562	4.00	30,114
Wibaux					3.17	44,569				
Yellowstone									5.40	1,226,664
Total		\$ 404,138		\$ 834,801		\$1,869,701		\$1,293,880		\$6,540,088

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead		\$		\$	3.00	\$ 34,209	1.50	\$ 17,104		
Big Horn										
Blaine			0.43	13,397			1.36	41,876	1.26	37,472
Broadwater							0.34	3,694	4.00	44,423
Carbon							0.44	10,630	3.01	74,804
Carter					10.00	50,746	2.00	10,150	4.00	20,298
Cascade									6.00	541,983
Chouteau							1.59	41,297	2.29	58,832
Custer							1.50	22,334	5.75	84,475
Daniels					8.00	52,717	2.00	11,048	4.00	26,359
Dawson	0.13	2,666					1.66	38,406	5.00	111,982
Deer Lodge										
Fallon					2.52	181,987	0.70	49,734		
Fergus			1.05	20,055					5.00	100,325
Flathead	1.65	94,919	1.47	100,473			2.00	169,658	6.00	508,974
Gallatin			2.35	156,495			2.00	131,440	5.99	393,663
Garfield					10.00	65,687	1.00	6,569	2.50	16,422
Glacier					10.00	332,348	1.63	54,061	3.17	106,599
Golden Valley									4.00	19,436
Granite			4.00	26,809			2.00	13,388	4.00	27,787
Hill	1.00	37,361	1.00	37,589			0.24	8,967	6.00	223,952
Jefferson									4.97	101,440
Judith Basin									4.37	35,966
Lake			2.80	85,905			1.50	46,169	5.00	152,433
Lewis & Clark	1.69	112,256	4.39	291,602			2.00	132,848	7.00	460,110
Liberty					3.50	48,755			2.07	28,806
Lincoln	0.92	29,728					1.13	34,802	6.00	188,550
Madison	0.22	3,723					2.00	33,844	5.00	84,608
McCone					17.30	146,898			4.73	39,439
Meagher					3.00	23,922			4.00	31,895
Mineral	0.64	5,952	1.42	10,897	6.00	47,900	1.62	12,289	4.00	31,028
Missoula	1.60	184,180					2.00	230,225	7.21	829,962
Musselshell					0.73	16,520			3.54	52,279
Park							0.40	8,064	4.56	91,812
Petroleum										
Phillips	0.10	3,285							2.25	75,333
Pondera					9.00	163,186			3.70	66,966
Powder River										
Powell	2.00	22,093			2.00	22,809	0.50	5,553	6.50	70,703
Prairie					24.71	104,599			5.86	24,407
Ravalli	0.95	26,774					0.28	7,891	5.00	140,917
Richland		694					0.95	63,187		
Roosevelt							0.45	19,726	1.51	66,190
Rosebud										
Sanders							0.09	2,815		
Sheridan		1,592					0.12	4,822		
Silver Bow							2.00	78,004	9.35	375,357
Stillwater						591	3.86	69,333		
Sweet Grass		145			3.31	23,216	0.85	5,785	4.00	28,056
Teton							0.30	7,178	5.00	74,338
Toole		110			5.00	148,853	0.12	5,184	2.27	68,832
Treasure									2.13	9,288
Valley							1.58	46,759	2.85	84,384
Wheatland			0.71	5,169			1.00	7,056	4.00	28,498
Wibaux										
Yellowstone									6.00	1,254,894
TOTAL		\$ 525,478		\$ 748,391		\$1,464,943		\$1,382,557		\$6,963,610

TAXES LEVIED FOR COUNTY PURPOSES - 1987

	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.00	\$ 29,860	0.50	\$ 7,464	15.25	\$ 227,777	79.45	\$ 1,152,074
Big Horn					4.17	472,541	33.54	3,808,330
Blaine	0.73	25,000			3.62	118,332	51.88	1,699,387
Broadwater	2.00	22,624	1.66	18,796	13.90	157,607	66.83	740,860
Carbon	2.00	48,079			2.25	47,930	54.17	1,249,272
Carter	2.00	10,773	1.00	5,386	29.50	160,061	105.86	570,744
Cascade	2.00	183,826	0.94	86,445	26.19	2,408,611	88.19	7,274,364
Chouteau	2.00	55,538	1.00	27,907	16.82	468,947	72.32	1,983,544
Custer	2.00	33,918	1.00	16,960	12.83	219,549	80.75	1,222,931
Daniels	1.24	9,250	6.27	68,200	82.59	604,869		
Dawson			1.16	27,393	10.92	266,304	76.39	1,687,982
Deer Lodge					1.00	8,883	163.47	1,452,072
Fallon	0.95	61,955			4.71	300,197	21.98	1,409,084
Fergus	0.50	10,386	0.71	14,909	9.54	204,177	73.11	1,440,696
Flathead	1.42	119,306	0.75	64,363	18.27	1,553,083	97.02	7,773,839
Gallatin	0.85	56,797	0.98	65,546	11.48	762,649	68.78	4,181,331
Garfield			0.50	4,416	1.00	6,740	70.60	493,355
Glacier	0.87	26,656	0.33	11,786	3.40	104,952	69.15	2,100,050
Golden Valley	2.00	10,622	0.51	2,785	0.98	5,513	56.15	292,474
Granite	2.00	15,320	1.00	7,660	24.80	188,526	92.46	692,214
Hill	0.68	29,760	0.72	32,107	3.51	154,836	62.98	2,579,412
Jefferson	2.00	39,922	1.00	19,961	15.28	313,424	66.89	1,328,278
Judith Basin	2.00	18,202	0.84	7,645	16.10	145,023	82.05	745,777
Lake	1.84	57,281	0.86	27,007	7.60	234,552	77.29	2,331,255
Lewis & Clark	1.70	114,087	1.19	79,807	3.82	246,262	83.17	5,004,933
Liberty	1.70	24,953	1.00	14,666	4.17	60,562	55.39	800,787
Lincoln	0.80	28,779	1.00	35,825	2.54	90,787	40.05	1,424,312
Madison	2.00	35,531			7.75	137,683	65.72	1,165,203
McCone	2.00	18,074			16.08	143,088	95.73	845,394
Meagher	2.00	16,411			8.14	67,157	70.22	562,136
Mineral	1.50	13,128	1.00	8,593	18.29	158,186	85.38	735,806
Missoula	0.61	70,868	0.79	91,807	8.68	1,017,041	98.03	10,755,791
Musselshell	1.17	16,840			12.05	172,309	63.83	859,181
Park	1.64	33,157	0.53	10,715	4.56	93,218	66.03	1,243,018
Petroleum					2.00	5,139	23.50	60,162
Phillips	1.00	32,647			1.25	40,809	45.95	1,458,201
Pondera	2.00	36,346	1.00	18,173	22.96	403,555	96.48	1,690,198
Powder River					1.78	30,099	59.42	969,182
Powell	1.60	20,849	1.70	21,441	6.90	92,205	78.40	1,006,667
Prairie	1.72	8,657	2.00	9,883	8.18	37,066	80.05	390,216
Ravalli	0.88	27,077	1.00	28,363	13.98	411,046	78.71	2,164,224
Richland	0.85	51,285	0.27	17,217	1.15	86,197	38.28	2,185,687
Roosevelt	0.94	42,779	0.40	18,204	0.01	10,839	44.18	1,949,936
Rosebud	0.29	64,037	0.15	33,387	1.09	202,991	11.34	2,554,278
Sanders	0.55	17,817	0.80	25,084	4.92	172,050	57.87	1,853,070
Sheridan	0.80	29,801	0.72	27,915	2.00	77,495	32.04	1,217,062
Silver Bow	0.84	32,243	1.52	58,581	14.08	527,964	118.47	4,522,135
Stillwater	2.00	34,367			6.87	118,459	74.34	1,246,072
Sweet Grass	2.00	14,641	0.21	1,464	4.41	31,778	82.62	573,642
Teton	2.00	34,440	1.00	17,220	9.58	164,350	79.12	1,310,386
Toole	0.00	4,063	1.00	31,447	7.15	231,425	40.61	1,242,598
Treasure	2.00	10,276			8.67	44,549	65.56	332,432
Valley	1.45	46,745					55.16	1,713,601
Wheatland	1.00	7,759			20.43	153,110	84.42	620,760
Wibaux	1.52	21,409	0.40	5,681	0.52	7,674	49.00	685,360
Yellowstone	0.47	106,238	0.53	119,217	11.89	2,702,932	74.14	16,803,350
TOTAL		\$ 1,880,379		\$ 1,123,226		\$ 16,336,439		\$118,759,974

TAXES LEVIED FOR COUNTY PURPOSES - 1988

	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.00	\$ 22,805	0.50	\$ 5,701	21.00	\$ 233,612	79.45	\$ 902,873
Big Horn					6.81	713,144	40.21	4,227,454
Blaine	1.45	43,664	0.39	11,977	4.42	134,821	55.40	1,300,647
Broadwater	2.00	22,211	1.34	15,020	15.52	171,660	60.49	664,575
Carbon	2.00	50,755			3.69	91,419	57.35	1,406,345
Carter	2.00	10,150	1.00	5,074	14.50	74,056	86.00	432,114
Cascade	1.94	175,629	0.94	84,910	20.38	1,839,705	88.32	7,158,033
Chouteau	2.00	51,946	1.00	25,973	21.15	542,337	81.54	2,066,846
Custer	1.00	16,407	1.00	14,889	11.66	171,848	93.98	1,233,546
Daniels	1.01	6,804			15.71	68,486	105.91	662,465
Dawson	0.32	6,562	0.78	18,187	6.70	152,663	76.73	1,614,247
Deer Lodge	1.98	16,107			2.32	19,419	165.38	1,434,530
Fallon	0.27	19,755			1.91	138,277	17.39	1,218,024
Fergus	0.50	10,032	0.71	14,246	9.89	195,282	74.45	1,407,545
Flathead	1.42	120,626	0.75	63,621	20.22	1,678,843	100.65	8,074,757
Gallatin	1.04	67,295	1.00	65,609	9.38	617,119	68.41	4,220,296
Garfield	0.50	2,915	0.50	3,285	4.00	24,057	74.30	479,889
Glacier	0.58	19,815	1.00	31,990	2.51	85,103	63.64	2,067,988
Golden Valley	1.35	6,775	0.43	2,116	0.81	3,992	55.22	150,587
Granite	2.00	13,894	1.00	6,946	19.98	142,445	92.46	626,629
Hill	1.35	49,530	1.00	37,297	5.78	214,003	71.08	2,537,604
Jefferson	2.00	40,848	1.00	20,425	7.44	153,225	56.48	1,152,242
Judith Basin	2.00	16,649			17.57	145,559	89.30	711,408
Lake	2.00	60,767	0.86	26,219	6.83	209,218	79.25	2,337,638
Lewis & Clark	1.60	106,764	1.14	75,918	4.16	265,683	84.47	5,073,061
Liberty	1.70	23,681	1.00	13,930	3.18	44,688	55.39	769,399
Lincoln	1.05	32,367	1.00	31,506	2.57	80,885	42.03	1,318,535
Madison	2.00	33,844			7.75	131,143	65.72	1,089,097
McCone	2.00	17,096			15.51	133,350	102.62	853,975
Meagher	2.00	15,948			8.94	70,918	71.09	552,609
Mineral	1.39	10,832	1.00	7,757	20.79	159,509	86.88	673,243
Missoula	0.61	70,218	0.79	90,939	8.47	999,658	98.61	10,421,091
Musselshell	0.89	12,899		0.49		7,922	54.52	764,283
Park	1.64	33,020	0.53	10,671	16.63	334,760	66.34	1,244,319
Petroleum					0.25	734	21.75	65,647
Phillips	1.00	32,847			1.00	15,337	42.35	1,343,031
Pondera	2.00	35,969	1.00	17,984	9.51	188,852	88.68	1,555,949
Powder River					1.75	30,436	34.47	605,951
Powell	1.60	17,770	1.70	18,881	8.95	98,183	81.05	861,342
Prairie	2.00	8,518	2.00	8,666	8.38	36,175	106.39	439,636
Ravalli	0.88	24,801	0.92	26,147	10.68	310,006	75.69	2,071,185
Richland	0.54	37,510	0.23	15,486	0.77	53,156	36.59	2,351,887
Roosevelt	0.94	41,205	0.40	17,534	0.01	439	44.18	1,881,844
Rosebud	0.28	60,808	0.15	31,321	0.16	79,023	7.91	1,852,977
Sanders	1.50	59,629	1.14	33,732	7.94	237,584	61.10	1,785,997
Sheridan	0.95	36,687	0.90	34,711		3,892	28.84	1,091,777
Silver Bow	1.07	41,122	1.38	54,194	14.75	573,500	121.10	4,714,017
Stillwater	2.00	35,923			6.87	123,399	74.32	1,283,592
Sweet Grass	2.00	14,028	0.16	1,139	8.77	54,461	88.29	577,074
Teton	2.00	31,905	1.00	15,952	6.83	104,967	89.21	1,236,719
Toole	1.52	41,897	1.00	30,323	2.77	85,043	44.64	1,315,185
Treasure	2.00	8,831			6.31	28,615	79.50	341,405
Valley	1.52	45,094					59.30	1,695,910
Wheatland	1.28	8,982			19.55	139,728	83.88	582,505
Wibaux	0.88	14,867	0.27	4,544	3.86	64,421	44.26	733,935
Yellowstone	0.55	114,684	0.56	117,485	7.09	1,508,019	78.18	9,965,706
TOTAL		\$ 1,921,687		\$ 1,112,305		\$ 13,784,779		\$109,201,165

TAXES LEVIED FOR SCHOOL PURPOSES - 1987

	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	114.74	\$ 1,708,613	76.97	\$ 1,152,806	191.70	\$ 2,861,419
Big Horn	79.11	4,453,862	36.46	4,173,338	115.57	8,627,200
Blaine	66.29	2,200,027	49.92	1,653,202	116.21	3,853,229
Broadwater	72.64	821,208	51.89	586,560	124.53	1,407,768
Carbon	82.68	2,012,142	58.45	1,432,650	141.13	3,444,792
Carter	79.20	424,931	78.29	415,757	157.49	840,688
Cascade	147.32	13,567,461	97.81	9,018,194 *	245.13	22,585,655
Chouteau	84.46	2,366,454	72.25	2,017,547	156.71	4,384,001
Custer	141.39	2,391,591	135.21	2,274,718 *	276.60	4,666,309
Daniels	99.00	753,935	97.11	738,582	196.11	1,492,517
Dawson	86.34	2,023,932	146.91	3,262,956 *	233.25	5,286,888
Deer Lodge	117.63	1,054,278	83.12	748,497	200.75	1,802,775
Fallon	49.65	3,197,625	39.49	2,539,020	89.14	5,736,645
Fergus	115.13	2,402,010	91.19	1,984,213	206.31	4,386,223
Flathead	86.51	7,492,438	99.74	8,351,726 *	186.25	15,844,164
Gallatin	117.59	7,885,213	80.14	5,371,574	197.73	13,256,787
Garfield	57.45	407,525	55.17	385,553	112.62	793,078
Glacier	102.63	3,186,601	70.94	2,200,535	173.58	5,387,136
Golden Valley	87.07	462,903	60.53	321,386	147.60	784,289
Granite	119.46	919,048	67.86	527,324	187.32	1,446,372
Hill	115.46	5,021,268	66.82	2,899,728	182.27	7,920,996
Jefferson	105.04	2,123,463	84.36	1,701,518	189.40	3,824,981
Judith Basin	87.70	814,096	70.44	645,224	158.14	1,459,320
Lake	92.76	2,895,633	57.45	1,792,600	150.21	4,688,233
Lewis & Clark	145.18	9,760,821	97.39	6,551,674 *	242.57	16,312,495
Liberty	61.19	898,273	59.23	866,754	120.43	1,765,027
Lincoln	103.14	3,676,148	76.58	2,720,001 *	179.72	6,396,149
Madison	86.26	1,529,673	67.90	1,205,323	154.16	2,734,996
McCone	75.27	712,971	70.35	626,577	145.62	1,339,548
Meagher	61.65	516,372	50.69	418,039	112.34	934,411
Mineral	122.77	1,071,925	80.16	698,228	202.93	1,770,153
Missoula	124.97	14,582,004	88.04	10,279,199 *	213.02	24,861,203
Musselshell	69.84	956,877	60.85	827,685	130.69	1,784,562
Park	104.98	2,119,512	73.93	1,497,179	178.90	3,616,691
Petroleum	94.78	230,485	87.76	211,530	182.54	442,015
Phillips	64.70	2,105,281	56.37	1,860,750	121.07	3,966,031
Pondera	96.63	1,750,033	71.22	1,292,033	167.85	3,042,066
Powder River	70.37	1,170,359	47.94	784,218	118.31	1,954,577
Powell	142.83	1,778,921	71.74	918,527	214.57	2,697,448
Prairie	66.81	326,516	57.66	280,840	124.47	607,356
Ravalli	96.61	2,733,594	64.92	1,840,279	161.52	4,573,873
Richland	65.69	3,917,552	40.49	2,434,079	106.18	6,351,631
Roosevelt	70.77	3,205,294	56.64	2,513,805	127.41	5,719,099
Rosebud	48.92	10,963,100	34.53	7,912,530	83.45	18,875,630
Sanders	80.30	2,613,249	47.29	1,546,108	127.59	4,159,357
Sheridan	65.93	2,480,611	49.55	1,868,793	115.48	4,349,404
Silver Bow	188.39	7,157,921	105.18	3,991,797 *	293.58	11,149,718
Stillwater	84.46	1,456,885	64.89	1,118,398	149.36	2,575,283
Sweet Grass	81.59	597,783	94.83	694,170	176.42	1,291,953
Teton	88.84	1,527,854	73.93	1,274,340	162.77	2,802,194
Toole	63.49	1,984,754	53.76	1,668,509	117.25	3,653,263
Treasure	78.39	402,764	58.50	299,668	136.89	702,432
Valley	102.86	3,340,232	78.20	2,538,974	181.06	5,879,206
Wheatland	67.14	512,940	72.65	553,230	139.79	1,066,170
Wibaux	53.63	759,902	32.91	467,869	86.54	1,227,771
Yellowstone	114.07	25,976,613	70.38	16,001,240 *	184.45	41,977,853
TOTAL		\$183,403,476		\$133,957,554		\$317,361,030

* Includes Vo-tech and Community College Levies

TAXES LEVIED FOR SCHOOL PURPOSES - 1988

	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	113.32	\$ 1,649,509	69.22	\$ 1,014,985	182.54	\$ 2,664,494
Big Horn	39.16	4,159,856	36.20	3,839,330	75.36	7,999,186
Blaine	68.82	2,114,141	51.99	1,599,809	120.82	3,713,950
Broadwater	72.29	802,327	58.34	645,027	130.62	1,447,354
Carbon	80.84	2,059,193	59.83	1,521,847	140.67	3,581,040
Carter	73.53	373,806	46.24	258,462	119.77	632,268
Cascade	142.11	12,890,098	92.73	8,828,688 *	234.84	21,718,786
Chouteau	87.56	2,279,804	73.29	1,903,831	160.85	4,183,635
Custer	152.14	2,250,053	148.60	2,192,212 *	300.74	4,442,265
Daniels	118.18	766,961	112.66	732,965	230.84	1,499,926
Dawson	82.37	1,839,927	128.00	2,767,212 *	210.37	4,607,139
Deer Lodge	126.11	1,089,963	103.04	883,567	229.15	1,973,530
Fallon	46.97	3,308,193	34.47	2,432,554	81.44	5,740,747
Fergus	113.94	2,279,089	108.63	2,129,535	222.57	4,408,624
Flathead	114.14	9,657,185	94.01	8,002,334 *	208.15	17,659,519
Gallatin	119.02	7,832,365	80.27	5,281,579	199.28	13,113,944
Garfield	48.14	327,605	49.34	328,410	97.48	656,015
Glacier	93.31	3,120,051	61.73	2,068,264	155.04	5,188,315
Golden Valley	85.42	415,212	63.35	306,695	148.77	721,907
Granite	119.08	827,702	71.55	496,426	190.63	1,324,128
Hill	120.30	4,561,041	68.52	2,594,980	188.82	7,156,021
Jefferson	111.44	2,266,430	73.36	1,531,112	184.81	3,797,542
Judith Basin	81.70	358,462	72.64	361,939	154.34	720,401
Lake	90.03	2,755,111	58.19	1,773,257	148.22	4,528,368
Lewis & Clark	147.23	6,363,021	98.26	4,493,818 *	245.50	10,856,839
Liberty	60.98	852,700	62.73	874,006	123.71	1,726,706
Lincoln	118.00	3,677,677	86.67	2,698,145 *	204.67	6,375,822
Madison	83.54	1,411,799	69.05	1,164,503	152.59	2,576,302
McCon	80.90	682,733	67.12	578,154	148.02	1,260,887
Meagher	59.49	481,043	47.61	381,060	107.10	862,103
Mineral	136.60	1,054,499	88.45	682,029	225.05	1,736,528
Missoula	126.81	14,622,202	90.07	10,403,097 *	216.88	25,025,299
Musselshell	46.25	683,951	42.68	623,743	88.92	1,307,694
Park	96.04	1,938,547	70.27	1,416,981	166.31	3,355,528
Petroleum	89.90	273,076	66.20	202,809	156.10	475,885
Phillips	59.36	1,950,878	51.10	1,711,792	110.46	3,662,670
Pondera	91.86	1,659,684	61.55	1,120,083	153.41	2,779,767
Powder River	49.89	887,398	48.35	839,839	98.24	1,727,237
Powell	138.98	1,057,543	77.67	863,404	216.65	1,920,947
Prairie	62.89	274,340	60.83	261,749	123.72	536,089
Ravalli	88.23	2,505,047	60.06	1,702,923	148.29	4,207,970
Richland	60.13	4,016,076	39.45	2,623,693	99.59	6,639,769
Roosevelt	72.83	3,188,836	53.58	2,352,767	126.41	5,541,603
Rosebud	48.79	10,400,903	27.34	6,158,321	76.13	16,559,224
Sanders	87.52	2,593,672	51.61	1,535,999	139.13	4,129,671
Sheridan	62.91	2,446,410	49.91	1,943,066	112.81	4,389,476
Silver Bow	186.11	7,282,439	103.01	4,023,280 *	289.12	11,305,719
Stillwater	86.56	1,557,427	69.40	1,242,956	155.96	2,800,383
Sweet Grass	82.42	578,879	95.44	669,294	177.86	1,248,173
Teton	88.22	1,454,588	71.17	1,140,876	159.40	2,595,464
Toole	57.10	1,745,918	52.17	1,582,833	109.27	3,328,751
Treasure	80.27	353,798	72.28	314,727	152.55	668,525
Valley	103.81	3,085,543	73.79	2,194,901	177.61	5,280,444
Wheatland	68.43	491,232	74.88	532,341	143.31	1,023,573
Wibaux	42.90	719,334	31.11	520,054	74.01	1,239,388
Yellowstone	109.26	23,089,828	72.26	15,198,564 *	181.52	38,288,392
TOTAL		\$173,365,105		\$125,546,827		\$298,911,932

* Includes Vo-tech and Community College Levies

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES — 1987

	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	277.15	\$ 32,713	\$ 227,801	\$ 4,471,918
Big Horn	155.11		466,537	13,650,003
Blaine	174.09		441,028	6,243,634
Broadwater	197.36	36,485	415,759	2,685,992
Carbon	201.30	94,437	672,734	5,636,622
Carter	269.35	656	91,523	1,584,514
Cascade	339.32	128,664	2,274,377	32,869,643
Chouteau	235.03	34,676	689,433	7,294,917
Custer	363.35	1,231	346,713	6,381,793
Daniels	284.70	611	94,133	2,248,370
Dawson	315.64	19,126	656,349	7,818,771
Deer Lodge	370.22	320,049	107,600	3,742,702
Fallon	117.13	99,973	56,816	7,719,315
Fergus	285.42	53,741	274,597	6,351,681
Flathead	289.27	672,513	1,973,549	26,784,974
Gallatin	272.51	303,062	1,725,791	19,913,186
Garfield	189.22		149,775	1,522,550
Glacier	248.73	264	146,079	7,839,418
Golden Valley	209.75	83	29,946	1,157,649
Granite	285.78	41,582	102,667	2,352,448
Hill	251.25	96,490	452,475	11,329,424
Jefferson	262.29	96,107	179,342	5,567,431
Judith Basin	246.19	22,843	174,614	2,496,666
Lake	233.50	239,407	2,140,380	9,623,886
Lewis & Clark	331.74	272,351	848,564	22,868,808
Liberty	181.82	3,999	214,707	2,881,365
Lincoln	225.77	176,960	442,465	8,659,189
Madison	225.88	54,238	544,183	4,679,955
McCone	247.35	175	307,890	2,572,078
Meagher	188.56	11,157	110,038	1,707,930
Mineral	294.31	45,760	42,837	2,647,266
Missoula	317.05	1,483,749	1,659,682	39,469,637
Musselshell	200.52	12	103,695	2,855,557
Park	250.93	74,822	350,807	5,443,999
Petroleum	212.04		3,822	541,265
Phillips	173.02		385,841	6,059,275
Pondera	270.33	44,469	112,996	5,016,946
Powder River	183.73	13,353	49,112	3,141,017
Powell	298.97	92,064	90,018	3,997,056
Prairie	210.52	1,255	318,006	1,372,518
Ravalli	246.23	233,809	657,839	7,834,394
Richland	150.46	8,681	1,081,767	10,018,782
Roosevelt	177.59		316,451	8,272,988
Rosebud	100.80	10,660	1,275,980	24,111,917
Sanders	191.46	205,970	414,858	6,843,713
Sheridan	153.52	63,157	59,871	5,931,530
Silver Bow	418.05	1,250,387	2,081,111	19,236,561
Stillwater	229.70	50,733	183,879	4,193,286
Sweet Grass	265.04	21,444	22,730	1,987,653
Teton	247.89	818	1,060,477	5,312,962
Toole	163.86		76,946	5,174,145
Treasure	208.45		51,973	1,135,674
Valley	242.22	17,844	442,072	8,295,479
Wheatland	230.21	424	69,888	1,826,703
Wibaux	141.54	3,856	32,840	2,049,230
Yellowstone	264.59	49,487	1,871,228	62,126,193
TOTAL		\$ 6,486,347	\$ 29,174,591	\$ 485,552,577

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1988

	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	267.99	\$ 29,906	\$ 250,257	\$ 3,934,731
Big Horn	121.57		278,541	13,137,846
Blaine	182.21		605,116	5,804,691
Broadwater	197.11	34,491	497,051	2,710,105
Carbon	204.02	100,113	629,335	5,869,100
Carter	211.77	670	80,128	1,175,628
Cascade	329.16	131,925	2,249,126	31,799,853
Chouteau	248.39	34,198	576,728	7,017,245
Custer	400.72	1,355	304,370	6,070,872
Daniels	342.75	347	72,238	2,274,514
Dawson	293.10	18,672	622,107	6,996,543
Deer Lodge	400.53	320,513	103,697	3,884,353
Fallon	104.82	54,688	13,749	7,448,890
Fergus	303.02	51,353	247,315	6,235,226
Flathead	314.79	691,253	2,258,033	29,192,536
Gallatin	273.69	335,392	866,377	18,930,330
Garfield	177.78		133,862	1,309,178
Glacier	224.68	264	150,652	7,606,648
Golden Valley	209.99	83	27,710	929,441
Granite	289.09	41,702	100,807	2,134,947
Hill	265.90	101,207	397,848	10,420,287
Jefferson	247.29	113,496	179,225	5,365,051
Judith Basin	249.64	21,859	8,980	1,512,596
Lake	233.47	239,297	2,088,997	9,377,219
Lewis & Clark	335.97	284,943	902,342	17,515,730
Liberty	185.10	3,025	79,806	2,662,514
Lincoln	252.70	175,890	455,313	8,514,595
Madison	224.31	57,908	580,715	4,405,553
McCone	256.64	148	176,130	2,342,427
Meagher	184.19	11,143	111,068	1,584,767
Mineral	317.93	54,939	44,002	2,555,253
Missoula	321.49	1,534,297	1,624,963	39,296,325
Musselshell	149.44		122,665	2,279,376
Park	238.65	77,427	382,065	5,180,144
Petroleum	183.85		3,788	563,514
Phillips	158.81		375,295	5,578,076
Pondera	248.09	44,102	115,733	4,603,458
Powder River	138.71	14,010	68,086	2,519,528
Powell	303.70	86,181	14,341	2,949,453
Prairie	236.11	1,202	305,426	1,308,303
Ravalli	229.98	242,208	694,781	7,385,243
Richland	142.18	7,030	1,007,608	10,404,694
Roosevelt	176.59	3,646	243,901	7,934,004
Rosebud	90.04	9,623	861,821	20,570,837
Sanders	206.23	202,589	405,992	6,701,781
Sheridan	147.65	78,580	43,671	5,836,328
Silver Bow	416.22	1,230,085	2,388,944	19,872,776
Stillwater	236.28	65,285	186,825	4,443,855
Sweet Grass	272.15	2,583	10,244	1,880,158
Teton	254.61	871	1,064,251	4,993,019
Toole	159.91		72,120	4,897,990
Treasure	238.05		52,003	1,088,427
Valley	242.91	1,260	476,275	7,632,368
Wheatland	233.19	431	47,277	1,696,540
Wibaux	124.27	25,347	7,111	2,105,989
Yellowstone	265.70	961,280	929,610	51,408,224
TOTAL		\$ 7,498,817	\$ 26,596,421	\$ 453,849,079

TOTAL TAXES LEVIED — 1987

	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D.'s	Grand Total of All Taxes for All Purposes
Beaverhead	\$ 288,876	\$ 25,875	\$ 314,751	\$ 4,786,669
Big Horn	290,528	254,649	545,177	14,195,180
Blaine	307,227	454,732	761,959	7,005,593
Broadwater	129,568	9,901	139,469	2,825,461
Carbon	429,054	121,405	550,459	6,187,081
Carter	34,501		34,501	1,619,015
Cascade	5,296,883		5,296,883	38,166,526
Chouteau	252,208	131,346	383,554	7,678,471
Custer	908,746	645,856	1,554,602	7,936,395
Daniels	156,732	31,052	187,784	2,436,154
Dawson	786,501	443,556	1,230,057	9,048,828
Deer Lodge	55,842	286,591	342,433	4,085,135
Fallon	189,885	66,838	256,723	7,976,038
Fergus	745,567	162,661	908,228	7,259,909
Flathead	2,677,453	1,375,696	4,053,149	30,838,123
Gallatin	3,412,821		3,412,821	23,326,007
Garfield	18,980	3,222	22,202	1,544,752
Glacier	365,035	211,385	576,420	8,415,838
Golden Valley	18,527		18,527	1,176,176
Granite	85,212	6,475	91,687	2,444,135
Hill	1,114,629	962,341	2,076,970	13,406,394
Jefferson	138,130		138,130	5,705,561
Judith Basin	38,368	3,341	41,709	2,538,375
Lake	410,562	187,618	598,180	10,222,066
Lewis & Clark	2,971,676	4,019,261	6,990,937	29,859,745
Liberty	67,188	83,066	150,254	3,031,619
Lincoln	341,516		341,516	9,000,705
Madison	145,041	109,410	254,451	4,934,406
McCone	98,490	1,003	99,493	2,671,571
Meagher	79,723	942	80,665	1,788,595
Mineral	83,618		83,618	2,730,884
Missoula	6,114,682	1,262,184	7,376,866	46,846,503
Musselshell	123,294	220,645	343,939	3,199,496
Park	930,812	377,273	1,308,085	6,752,084
Petroleum	9,358		9,358	550,623
Phillips	288,031	339,963	627,994	6,687,269
Pondera	289,082	310,890	599,972	5,616,918
Powder River	62,755	25,602	88,357	3,229,374
Powell	172,711	23,214	195,925	4,192,981
Prairie	58,010	17,166	75,176	1,447,694
Ravalli	499,069	121,434	620,503	8,454,897
Richland	634,375	646,893	1,281,268	11,300,050
Roosevelt	302,968	377,944	680,912	8,953,900
Rosebud	220,843	178,148	398,991	24,510,908
Sanders	241,781	5,495	247,276	7,090,989
Sheridan	304,240	99,845	404,085	6,335,615
Silver Bow	10,963	822,304	833,267	20,069,828
Stillwater	183,466	44,548	228,014	4,421,300
Sweet Grass	148,152	1,210	149,362	2,137,015
Teton	224,690	185,510	410,200	5,723,162
Toole	342,107	46,699	388,806	5,562,951
Treasure	28,182	1,317	29,499	1,165,173
Valley	558,421	10,985	569,406	8,864,885
Wheatland	73,730	1,022	74,752	1,901,455
Wibaux	49,446	21,808	71,254	2,120,484
Yellowstone	11,993,269	12,403,952	24,397,221	86,523,414
TOTAL	\$ 45,803,524	\$ 27,144,273	\$ 72,947,797	\$ 558,500,375

TOTAL TAXES LEVIED — 1988

	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D.'s	Grand Total of All Taxes for All Purposes
Beaverhead	\$ 284,696	\$ 24,836	\$ 309,532	\$ 4,244,263
Big Horn	251,972	238,068	490,040	13,627,886
Blaine	294,280	376,824	671,104	6,475,795
Broadwater	117,755	9,887	127,642	2,837,747
Carbon	420,503	118,503	539,006	6,408,106
Carter	30,682		30,682	1,206,310
Cascade	5,193,129		5,193,129	36,992,982
Chouteau	247,977	139,502	387,479	7,404,724
Custer	887,611	627,187	1,514,798	7,585,670
Daniels	131,091	30,699	161,790	2,436,304
Dawson	747,004	436,102	1,183,106	8,179,649
Deer Lodge	53,954	284,486	338,440	4,222,793
Fallon	191,477	63,391	254,868	7,703,758
Fergus	688,194	148,624	836,818	7,072,044
Flathead	2,693,442	1,614,815	4,308,257	33,500,793
Gallatin	3,420,573	69,615	3,490,188	22,420,518
Garfield	16,607	3,207	19,814	1,328,992
Glacier	298,095	202,783	500,878	8,107,526
Golden Valley	18,208		18,208	947,649
Granite	82,527	8,592	91,119	2,226,066
Hill	1,084,012	1,013,035	2,097,047	12,517,334
Jefferson	133,661		133,661	5,498,712
Judith Basin	40,456	3,299	43,755	1,556,351
Lake	446,614	203,658	650,272	10,027,491
Lewis & Clark	2,932,072	4,119,357	7,051,429	24,567,159
Liberty	66,586	83,056	149,642	2,812,156
Lincoln	328,088		328,088	8,842,683
Madison	141,421	105,844	247,265	4,652,818
McCone	97,796	1,469	99,265	2,441,692
Meagher	77,730	1,049	78,779	1,663,546
Mineral	81,401		81,401	2,636,654
Missoula	5,979,225	1,189,040	7,168,265	46,464,590
Musselshell	121,439	208,521	329,960	2,609,336
Park	949,101	378,419	1,327,520	6,507,664
Petroleum	6,439		6,439	569,953
Phillips	276,452	376,179	652,631	6,230,707
Pondera	315,548	302,295	617,843	5,221,301
Powder River	64,590	25,960	90,550	2,610,078
Powell	176,615	26,063	202,678	3,152,131
Prairie	57,598	17,166	74,764	1,383,067
Ravalli	500,977	124,917	625,894	8,011,137
Richland	546,770	568,950	1,115,720	11,520,414
Roosevelt	295,475	351,248	646,723	8,580,727
Rosebud	225,324	177,299	402,623	20,973,460
Sanders	375,930	4,798	380,728	7,082,509
Sheridan	289,845	75,678	365,523	6,201,851
Silver Bow	11,463	870,453	881,916	20,754,692
Stillwater	194,862	41,994	236,856	4,680,711
Sweet Grass	146,359	1,167	147,526	2,027,684
Teton	207,564	197,052	404,616	5,397,635
Toole	325,033	47,832	372,865	5,270,855
Treasure	27,177	6,743	33,920	1,122,347
Valley	540,249	10,961	551,210	8,183,578
Wheatland	73,192	1,150	74,342	1,770,882
Wibaux	47,830	14,112	61,942	2,167,931
Yellowstone	11,317,942	13,339,233	24,657,175	76,065,399
TOTAL	\$ 44,572,613	\$ 28,285,118	\$ 72,857,731	\$ 526,706,810

IX. OTHER SERVICES

Abandoned Property

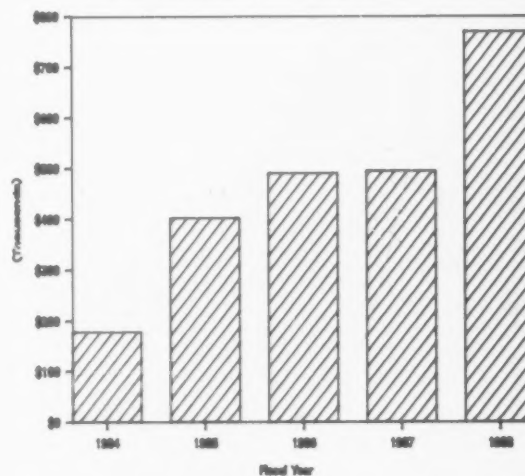
Under Montana's Unclaimed Property Act, any intangible and certain tangible personal property, unclaimed by its owner for at least 5 years, must be turned over to the Department of Revenue. One of the purposes of the Act is to protect the owners of lost or abandoned property.

The Department maintains records on all abandoned property reported in Montana. Reports filed by holders of abandoned property (banks and insurance companies for instance) may be examined by the public.

All collections over \$25,000 (the amount allocated to the agency refund account) are transferred to the Public School Non-Expendable Trust Fund. Interest income earned by the Trust is distributed to the state's school districts on the basis of student enrollment.

The refund period for items valued at over \$10 is unlimited. Interest and dividends earned on the property are non-refundable.

In 1983, the Department of Revenue began a field audit program on abandoned property. In fiscal year 1987, two financial institutions were audited resulting in collections of \$39,203.

Abandoned Property Net Collections**Abandoned Property Net Collections**

FY 84	FY 85	FY 86	FY 87	FY 88
\$ 178,639	\$ 402,417	\$ 490,341	\$ 494,857	\$ 769,008

Child Support Enforcement

The Department of Revenue's Child Support Enforcement Program under Title IV-D of the Social Security Act is responsible for enforcing child support obligations. In the case of families receiving public assistance through local welfare agencies, the program recovers taxpayer money for the county, state and federal governments. The program will also accept applications from non-welfare recipients and collect support. Other specific program responsibilities include paternity establishment, locating absent parents, identifying unreported child support, and formalizing support obligations. Recent federal legislation places an increased burden on state programs in terms of mandatory procedures and dramatically larger case numbers.

Montana Child Support Enforcement Collections

	FY 87	FY 88	% Increase Decrease
AFDC* Collections	\$ 3,776,262	\$ 3,805,907	1%
NAFDC** Collections	2,286,933	2,655,470	16%
Total Collections	6,063,195	6,461,377	7%
Total Administrative Costs	1,702,669	1,896,801	11%
Total Effectiveness Ratio***	\$ 3.56	\$ 3.41	-4%

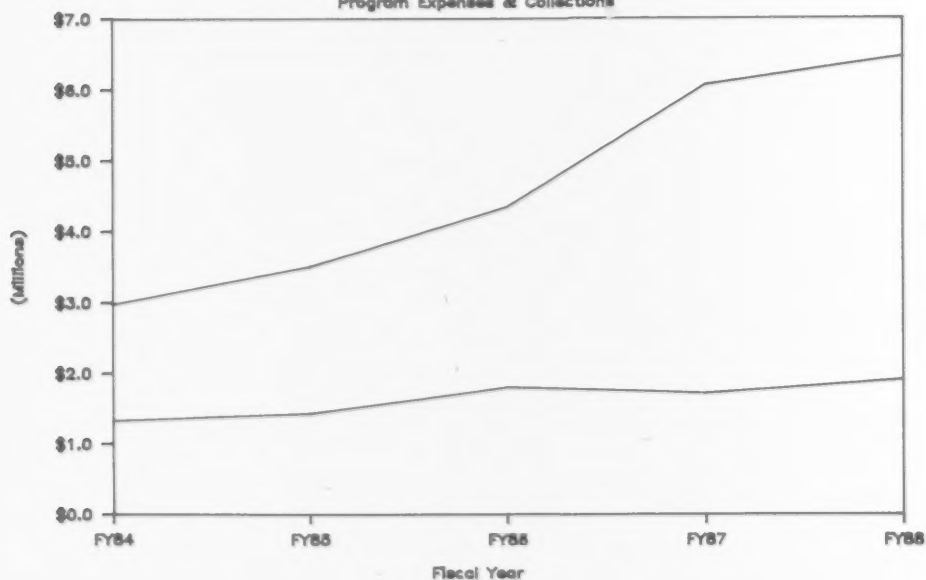
* Aid to families with dependent children (public assistance)

** Non-Aid to families with dependent children (non-public assistance)

*** Reduction in cost effectiveness is due to service related program expansion mandated by Congress and authorized by the 1985 legislature.

Montana Child Support Enforcement

Program Expenses & Collections



	FY 84	FY 85	FY 86	FY 87	FY 88
Collections	\$2,973,795	\$3,501,231	\$4,341,187	\$6,063,195	\$6,461,388
Expenses	\$1,326,284	\$1,425,733	\$1,792,308	\$1,702,669	\$1,896,801

Welfare & Medicaid Fraud, Liquor and Video Gaming

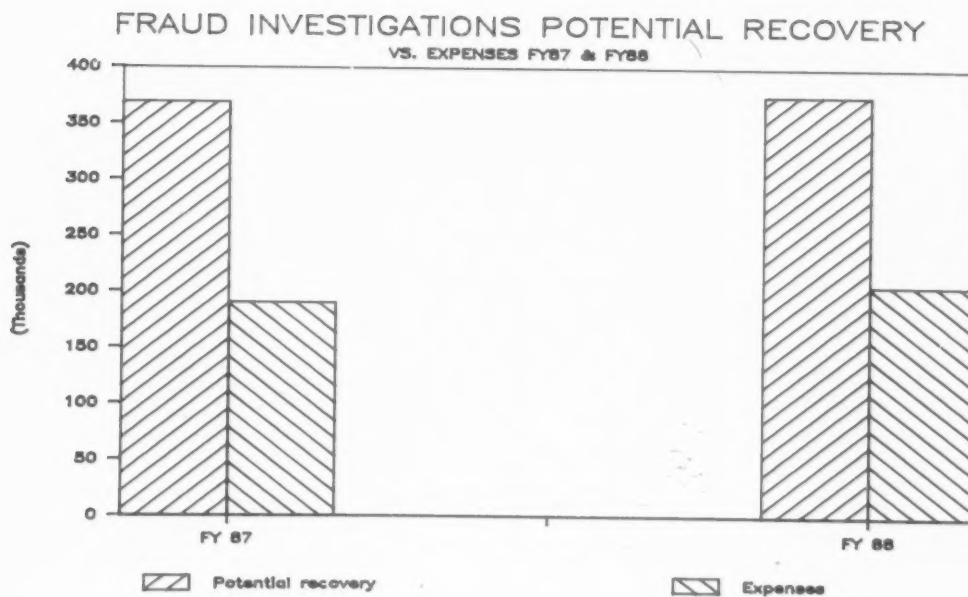
The Investigations Bureau was established in 1973. The Bureau is funded through federal, liquor revolving, video gaming, and General Fund sources. Welfare and Medicaid fraud investigations receive either a 50% or 75% federal match depending on the type of fraud. Liquor and gaming investigation activities are designed to protect the public health, welfare, and safety and assure the \$10.5 million in gaming tax and \$17 million in liquor system net profit and taxes.

I. Number and Type of Investigations Initiated, Completed or Closed

	Completed		Opened		Closed		Issued	
	FY87	FY88	FY87	FY88	FY87	FY88	FY87	FY88
Welfare Fraud			187	200	161	161		
Medicaid Fraud			1	2	0	0		
Video Gaming								
Inspections	859	1,933						
Violations							7	39
Warnings							54	302
Backgrounds	288	198						
Special Investigations			87	314	60	235		
Liquor								
Inspections	54	139						
Violations							42	38
Warnings							62	95
Special Investigations			100	94	78	85		
Backgrounds	1,451	1,738						
License Investigations			619	642	651	522		
Local Law Enforcement Assistance			15	11				
Totals	2,652	4,008	1,009	1,263	950	1,003	165	474

II. Potential Welfare Fraud Collections and Actual Expenses

Collections	FY87	FY88
Dollar loss of fraud investigated and referred for prosecution	\$222,640	\$254,516
Court ordered restitution or collection	\$128,774	\$107,766
Food stamp savings		
Automatic disqualification	\$ 17,280	\$ 12,960
TOTALS	\$368,694	\$375,242
Program Expenses		
Federal & State	\$189,822	\$206,165
Welfare Fraud Criminal Convictions	32	24



APPENDIX

REVENUE OVERSIGHT COMMITTEE CRITIQUE OF THE DEPARTMENT OF REVENUE'S ACTIVITY

As required in section 5-18-108, MCA, the Revenue Oversight Committee herein presents its critique of the Montana Department of Revenue.

The long history of cooperation between the Committee and the Department repeated itself during the 1987-1988 interim. Requests for information were generally met in a reasonable and timely manner by the Department.

The Committee undertook a number of interim studies, including those assigned to it by the Legislature, as well as the development of a sales tax data base and an examination of the impact of protested taxes on local governments and school districts arising from the beneficial use tax on Bonneville Power Administration transmission lines. In all instances the Department provided needed information and often pertinent insights during the course of the studies.

Several times during the interim, the Department requested guidance from the Committee as to the legislative intent of statutory language. While disagreement between the Committee and the Department sometimes occurred on the proper implementation of policy, the Committee generally viewed these requests as a valuable opportunity to develop a common understanding on which to ensure the equitable, and effective administration of Montana's tax laws.

Because of time limits and budget constraints imposed on the Committee as the result of other priorities, the Committee was unable to examine the Department's budget or provide an in-depth analysis of the Department's overall operations.

The Committee looks forward to continuing and improving upon the professional working relationship established with the Department over the last 10 years.

For the Revenue Oversight Committee,

Senator Robert Brown, Chairman

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**BIENNIAL REPORT
OF THE
MONTANA
DEPARTMENT OF REVENUE**



1988 - 1990

BIENNIAL REPORT OF THE MONTANA DEPARTMENT OF REVENUE

for the period July 1, 1988 to June 30, 1990



Prepared by the Montana Department of Revenue,
Mitchell Building, Helena, MT 59620 (406) 444-2981

State of Montana

Stan Stephens, Governor



Department of Revenue

Denis Adams, Director

Room 455, Sam W. Mitchell Building

Helena, Montana 59620

LETTER OF TRANSMITTAL

Governor Stan Stephens and
Members of the Fifty-Second Montana Legislature:

I am transmitting the Report of the Department of Revenue for the time period
July 1, 1988 through June 30, 1990, as required in 15-1-205, MCA.

I hope you find the Report useful in your deliberations.

Respectfully submitted,

A handwritten signature in cursive script that reads "Denis Adams".

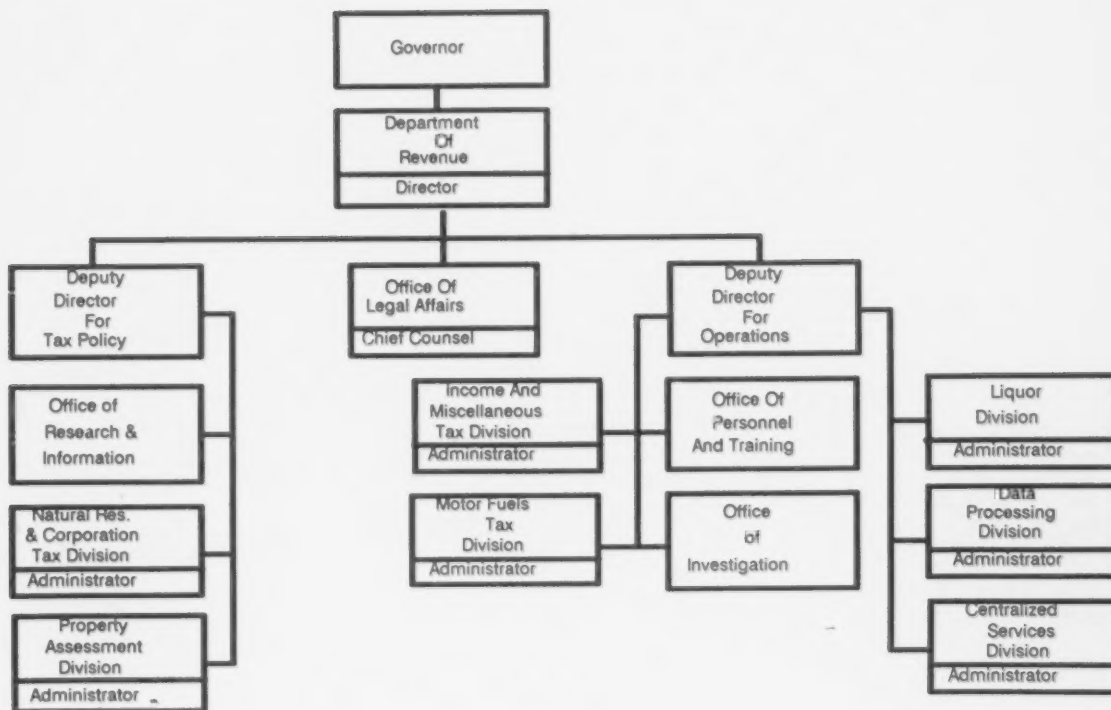
Denis Adams
Director

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ORGANIZAIONAL CHART OF THE MONTANA DEPARTMENT OF REVENUE



**REVENUE OVERSIGHT COMMITTEE
CRITIQUE OF THE DEPARTMENT OF REVENUE'S ACTIVITY**

As required in section 5-18-108, MCA, the Revenue Oversight Committee herein presents its critique of the Montana Department of Revenue.

The Committee enjoyed and appreciated the continued cooperation of the Department, especially as noted below, during the 1989-1990 interim. Requests for information, including data for interim studies, were generally met in a reasonable and timely manner by the Department.

On two occasions during the interim, the Committee and the Department became involved in major controversies. The first concerned the sales assessment ratio study required by HB 703. The Department spent considerable time and effort to inform local governments and taxpayers about the effects of HB 703. The Department, however, received considerable criticism concerning implementation of the bill. As a result, the Committee held a special meeting in March 1990 in an attempt to resolve some of the perceived and actual problems. The Department responded well to suggestions from the Committee.

The second controversy involved the Department's initial plan to distribute revenue from a property tax settlement with several railroads operating within the state. This plan was objected to in court by the Office of Public Instruction. Again, a special meeting was held to resolve the controversy. Under the mediation of the Committee, the Department formulated a proposal acceptable to all parties.

House Bill No. 53 granted the Department an additional 2 years to complete the property reappraisal cycle. The Committee is concerned, however, that the Department may not be able to complete the property reappraisal in a timely fashion.

Because of time limits and other resource limitations imposed on the Committee as the result of other priorities, the Committee was unable to examine the Department's budget or provide an in-depth analysis of the Department's overall operations. The Committee should set a goal to examine these areas during the next interim.

The Committee looks forward to continuing and improving upon the professional working relationship established with the Department over the last 12 years.

For the Revenue Oversight Committee,

Representative Susan Good, Vice Chairman

STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The **Director's Office (444-2460)** advises the Governor on all matters affecting the agency, recommends changes to Montana tax laws and policies, provides policy direction to all Department Divisions, and develops and presents the Department's biennial budget.

The **Office of Research and Information (444-2981)** compiles information, analyzes data using statistical methods, forecasts revenues from tax sources, provides responses for taxpayer questions and publishes major Department reports.

The **Office of Legal Affairs (444-2852)** is responsible for providing complete legal services to the Director's Office, all divisions of the Department of Revenue and other areas where the Department of Revenue has an interest.

The **Office of Personnel and Training (444-2866)** is responsible for administration of the classification and pay plans, development and interpretation of personnel policies and procedures, recruitment and selection activities, training and staff development, labor negotiations and collective bargaining, grievance and appeal resolution, employee assistance, Equal Employment Opportunity (EEO) and Affirmative Action for the Department.

The **Office of Investigations (444-2846)** is responsible for investigation and enforcement of state liquor and tobacco codes, welfare and medicaid fraud statutes, and other investigative services as needed.

OPERATING DIVISIONS

The Department of Revenue consists of five operating divisions which have administrative responsibility for tax laws.

The **Income and Miscellaneous Tax Division (444-2837)** administers state income and withholding tax law and over a dozen other taxes. The division has active audit, compliance and collections programs and is responsible for operating the tax withholding system. The division is responsible for:

- Accommodations Tax
- Abandoned Property
- Camper Decal
- Cigarette Tax
- Cigarette Wholesaler and Retailer License
- Consumer Counsel Tax
- Contractors Gross Receipts Tax
- Department of Public Service Regulation Tax
- Drug Tax
- Escheated Estates
- Emergency 911 Phone Service Regulation Tax
- Express Company License Tax
- Freight Line Company License Tax
- Inheritance Tax
- Individual Income Tax
- Minimum Cigarette Price Law
- National Housing Tax
- Rural Electric and Telephone Cooperative License Tax
- Sleeping Car Company Tax
- Store License Tax
- Telephone Company License Tax
- Tobacco Products Tax
- Tramway Gross Receipts Tax
- Withholding Tax

The **Liquor Division (444-2540)** administers the laws governing the sale, taxation and licensing of distilled spirits, wine and beer. It also supervises the operation of the State Liquor Stores and Agencies.

The **Motor Fuels Tax Division (444-3474)** is responsible for licensing and administering taxes on:

- Gasoline
- Diesel Fuel
- Gasohol
- Aviation Fuel

The **Natural Resource and Corporation Tax Division (444-2441)** administers corporation taxes and taxes applied to natural resources. The division is responsible for:

- Corporation License Tax
- Corporation Income Tax
- Coal Mines Gross Proceeds Tax
- Coal Severance Tax
- Coal Retailers License Tax
- Cement and Gypsum Producers License Tax
- Electrical Energy Producers License Tax
- Federal and State Royalties
- Local Government Severance Tax
- Metalliferous Mines License Tax
- Metal Mines Gross Proceeds Tax
- Micaceous Mineral Mines License Tax
- Mines Net Proceeds Tax
- Oil and Natural Gas Severance Tax
- Oil and Gas Net Proceeds Tax
- Resource Indemnity Trust Tax

The **Property Assessment Division (443-0811)** is responsible for valuing all taxable property in the state. The program is charged with assuring uniformity among the various counties and with determining the value of taxable property which crosses county lines.

SUPPORT DIVISIONS

Two additional support divisions perform a variety of internal functions within the Department.

The **Centralized Services Division (444-3438)** provides many support services for the Department. These include central mail processing, cashiering, accounting, payroll and internal management review. The division also administered the collection of bad debts for all state agencies until January 1, 1990 when that function was transferred to the State Auditor's Office.

The **Data Processing Division (444-3149)** provides data processing and word processing services for the Department.

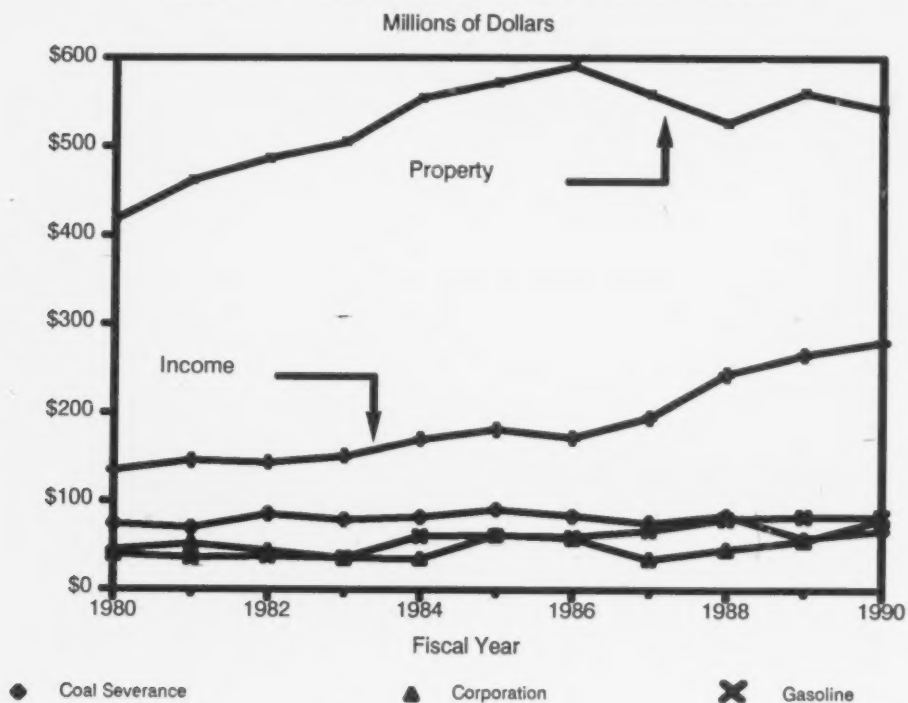
Department of Revenue Collections -- 1986-1990 (Fiscal Years)*

	1986	1987	1988	1989	1990
Abandoned Property	\$ 490,341	\$ 494,857	\$ 769,008	\$ 1,287,309	\$ 960,321
Accommodations	0	0	3,372,658	5,017,693	5,488,764
Aviation Fuel Tax	320,791	315,058	327,252	374,046	336,530
Bad Debt Collections	338,824	457,613	619,891	774,855	208,221
Camper Decal	7,787	7,615	7,042	5,397	5,755
Cement & Gypsum Taxes & Licenses	115,057	107,519	126,650	130,406	131,592
Cigarette Tax	12,469,883	11,895,275	11,278,326	11,113,087	11,567,081
Cigarette Wholesalers & Resale License	15,035	14,975	13,325	12,317	16,095
Coal Severance Tax	84,217,213	76,546,593	84,638,312	58,565,583	67,870,544
Consumer Counsel Tax	811,769	444,816	407,471	723,724	693,334
Contractor's Gross Receipts Tax (Net)	1,916,303	1,094,458	488,446	987,887	1,118,458
Corporation License Tax	58,584,784	34,567,815	46,200,103	56,139,749	80,315,564
Dangerous Drug Tax	0	0	46,768	14,071	(29,860)
Diesel Fuel Tax	18,576,576	17,541,396	21,185,520	23,702,390	23,821,548
Electrical Energy Producers' License Tax	2,530,403	2,991,861	3,311,082	3,815,964	4,100,543
Escheated Estates (Net)	14,581	27,828	0	77,615	33,084
Freight Line Company Tax	1,195,066	1,212,219	1,229,618	1,125,739	1,166,312
Gasoline License Tax	60,481,888	67,631,602	80,889,296	83,951,441	87,893,465
Income Tax Withheld	146,892,504	161,470,648	192,208,969	197,104,606	199,220,232
Income Tax All Other	25,323,759	33,204,845	51,559,752	68,433,414	80,422,761
Income Tax Contribution Checkoffs	50,257	64,517	51,062	56,529	50,146
Inheritance Tax (Net)	8,364,764	7,212,092	8,745,457	10,091,548	9,049,129
Metalliferous Mines License Tax	1,479,993	1,756,121	4,248,913	6,355,005	6,306,356
Micaceous Mineral Mines License Tax	8,001	5,269	7,689	6,212	4,067
Natural Gas Severance Tax	2,890,666	2,492,465	1,491,523	1,724,735	1,057,277
Net Proceeds Penalties	5,875	6,325	38,750	39,387	12,575
Oil Severance Tax	34,728,749	16,143,592	16,484,059	13,234,513	14,510,149
Public Service	0	1,649,293	2,085,218	2,224,363	1,571,594
Resource Indemnity	5,992,267	3,821,977	4,979,333	4,782,041	5,071,681
Rural Electric & Telephone Co-op Tax	12,057	12,589	10,597	13,723	12,127
Store License	286,823	276,937	270,026	274,246	266,688
Telephone License Tax	3,243,935	3,546,256	3,450,499	3,580,073	3,760,038
Tobacco Products Tax	669,932	720,332	773,440	802,615	893,111
Other**	16,552	17,535	26,940	26,459	28,919
Totals	\$ 472,052,435	\$ 447,752,293	\$ 541,342,995	\$ 556,568,742	\$ 607,934,201

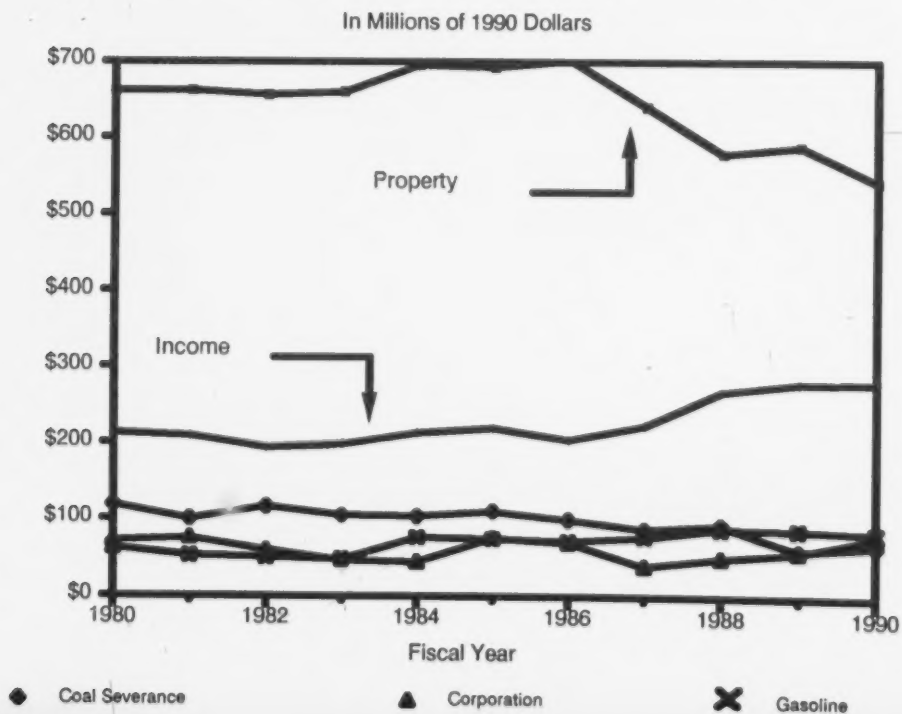
* Source SBAS Report 635

** Includes Coal Dealers' License, Gasoline Dealers' Refund Permits, National Housing Tax, and Tramway Tax

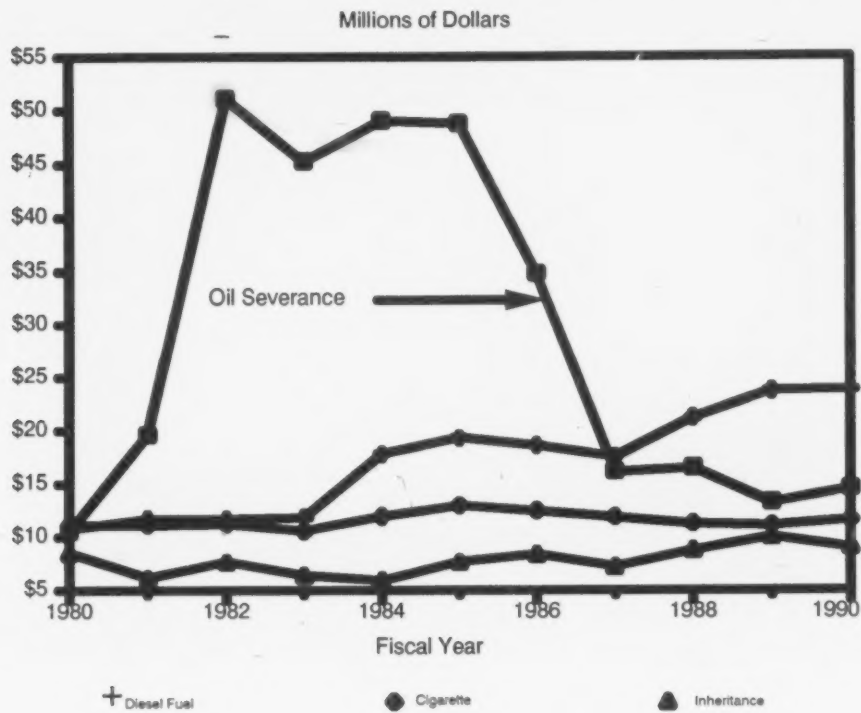
REVENUE COLLECTIONS BY TOP FIVE SOURCES



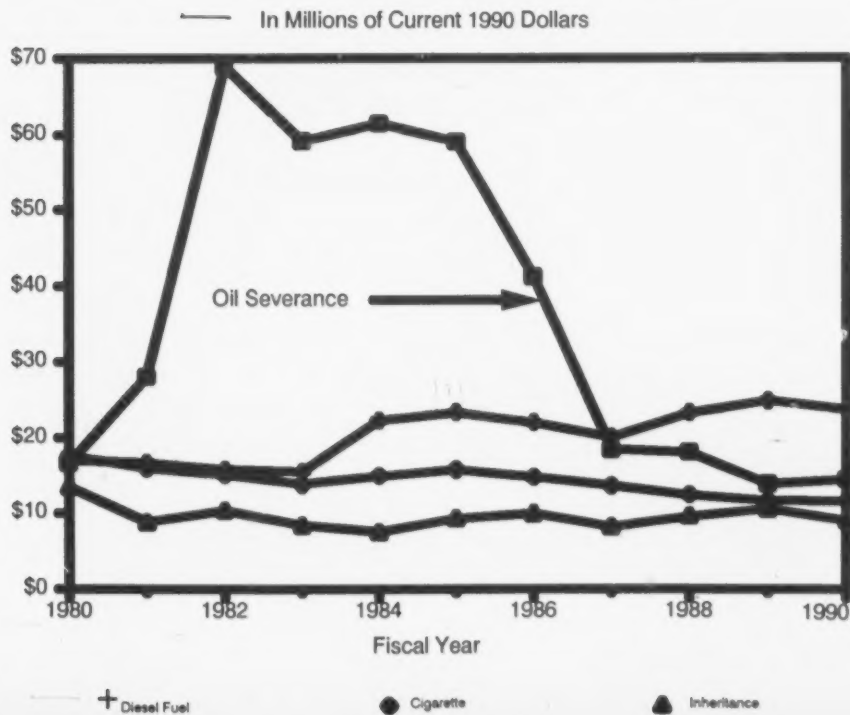
REVENUE COLLECTIONS BY TOP FIVE SOURCES



COLLECTIONS BY OTHER MAJOR SOURCES



COLLECTIONS BY OTHER MAJOR SOURCES

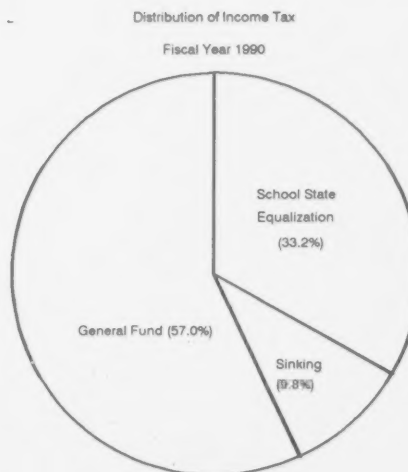
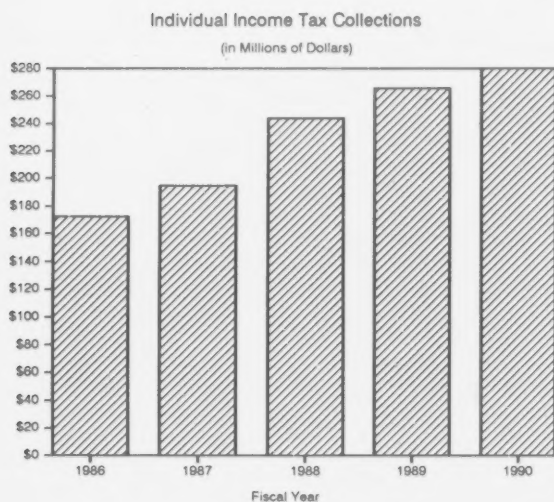


II. INCOME TAX

Individual income tax is collected at rates ranging from 2% to 11% of Montana taxable income. In addition, a 5% surtax, assessed in lieu of a general sales tax, was in effect for tax year 1990. The income tax is Montana's largest tax source. It was distributed 58.2% to the state General Fund, 31.8% to the School Foundation Program, and 10% to the Sinking Fund for retirement of state bonds in FY 89 and 57% to the State General Fund, 33.2% to the School Foundation Program, and 9.8% to the Sinking Fund in FY 90.

In many cases, employers who withhold wages for Federal tax purposes must withhold for Montana income tax. For calendar year 1988, wages were withheld on 283,965 returns.

Individuals, except farmers or ranchers, must make declarations of estimated tax for net income (from sources other than wages, salaries, bonuses or other payments received for work) expected to equal or exceed income from wages, salaries, bonuses, or other payments received for work. In calendar year 1988, 7,863 returns included estimates of tax payments.



Since 1981, Montana's income tax has been **indexed** to changes in the Consumer Price Index (CPI). The personal exemption, standard deduction, and tax brackets are adjusted annually in response to inflation. The effect of indexing on the income tax paid by an "average" individual and family is shown below:

FAMILY OF 4*

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1988	\$35,907	\$ 1,209	\$ 1,543
1989	37,637	1,264	1,665

INDIVIDUAL***

Tax Year	Gross Income**	Tax Under Indexation	Tax Without Indexation
1988	\$17,235	\$ 677	\$ 894
1989	18,065	708	969

* Deductions assumed to be 30% of gross income

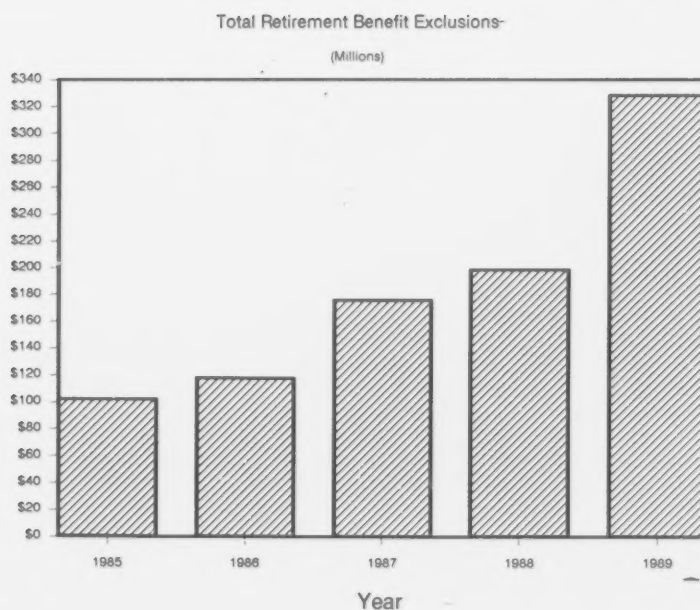
** Gross income is assumed to grow at same rate as CPI

*** Claiming standard deduction

RETIREMENT INCOME EXCLUSIONS

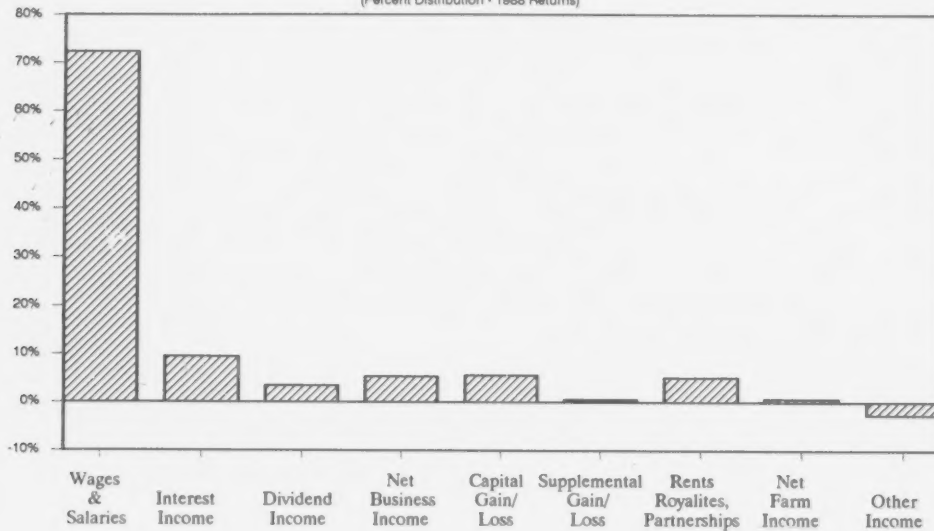
The U.S. Supreme Court ruling in *Davis vs. Michigan Department of Treasury* requires states to provide equal tax treatment of federal and state/local retirement benefits. While the Department of Revenue administratively began allowing full exclusion of retirement benefits for both these groups in 1989, the Montana Legislature still must address this issue during the 1991 Legislative Session. The following table and chart show allowable retirement benefit exclusions by retiree group, and total benefits excluded from taxation, for tax years 1985 - 1989.

Tax Year	-----Benefit Exclusion Levels-----			Total Retirement Excluded from Tax
	State/Local	Federal	Private	
1985	All	\$ 3,600	\$ 360	\$ 101,629,000
1986	All	\$ 3,600	\$ 360	\$ 117,408,000
1987	All	\$ 3,600	\$ 3,600	\$ 175,930,000
1988	All	\$ 3,600	\$ 3,600	\$ 198,823,000
1989	All	All	\$ 3,600	\$ 328,213,000



Components of Reported Income

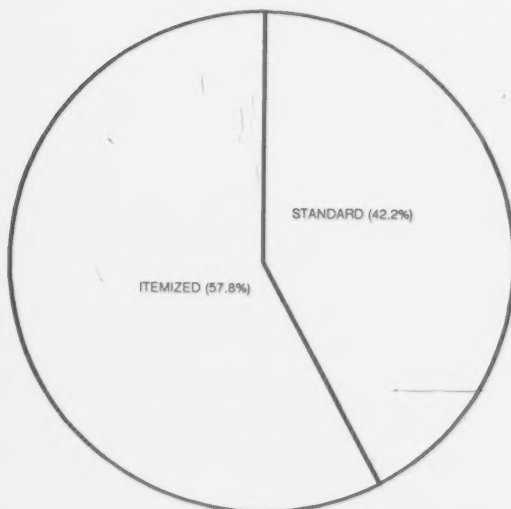
(Percent Distribution - 1988 Returns)



Deductions Claimed on 1988 Returns

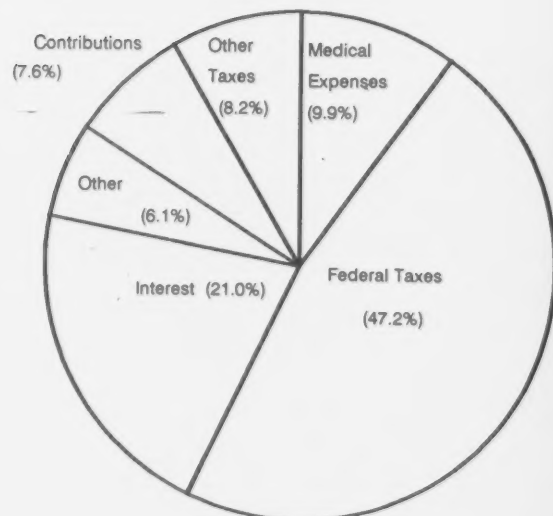
Taxpayers by Type of Deduction

Fiscal Year 1988



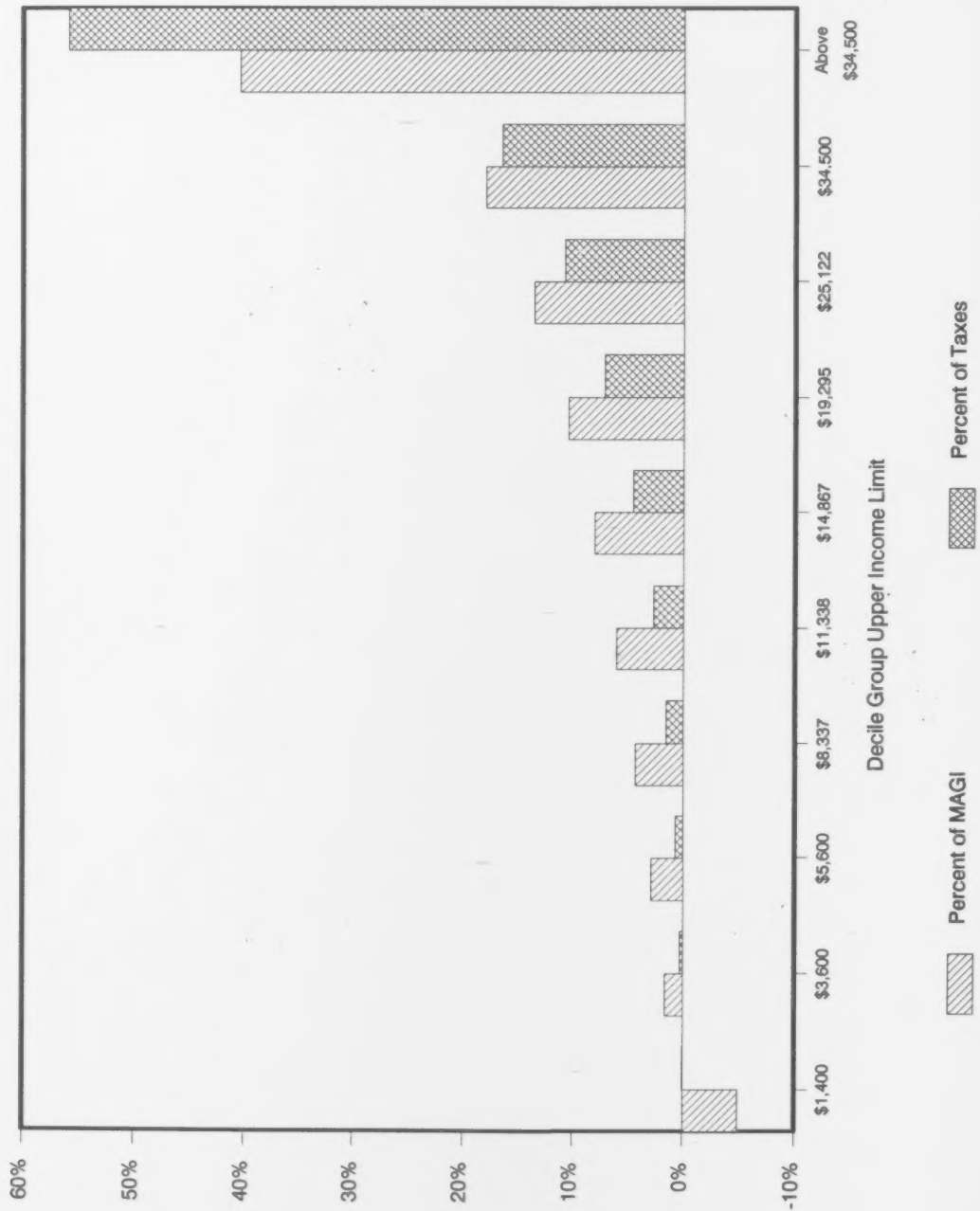
Type of Deductions Claimed

On Itemized Returns



Percentage of MAGI and Tax Paid

Tax Year 1989 by Decile Group



Montana Individual Income Tax Returns for 1988 (Summary of Returns Received and Processed as of February 2, 1990)

MAGI Bracket	Number of Returns*	Total of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< OR = 0	12,761	31,073	4,197	31,942,904	8,564	0	-363,121,561	0	0
1,000-1,999	14,607	24,356	1,977	5,173,602	12,630	1,391,791	7,944,403	924,444	20,554
2,000-2,999	20,966	31,287	3,872	6,173,265	17,094	5,120,588	31,688,629	4,797,152	106,944
3,000-3,999	21,464	32,711	5,629	9,050,523	13,835	7,861,953	53,467,136	15,420,713	348,775
4,000-4,999	20,444	32,648	7,125	13,886,127	13,319	9,885,531	71,410,925	25,394,476	622,357
5,000-5,999	19,264	31,980	7,623	17,063,760	11,641	10,445,425	86,573,058	34,484,634	927,400
6,000-6,999	18,049	30,820	7,844	20,059,343	10,205	11,197,168	99,185,990	42,507,383	1,244,215
7,000-7,999	17,327	30,459	8,268	22,858,924	9,059	11,745,640	112,432,720	51,436,111	1,618,306
8,000-8,999	16,055	28,469	7,942	23,638,541	8,113	12,161,270	120,289,476	58,700,203	1,951,449
9,000-9,999	14,865	26,792	7,479	23,877,960	7,386	12,536,459	126,239,764	64,416,929	2,245,950
10,000-10,999	14,060	25,602	7,094	24,920,779	6,966	13,219,116	133,447,791	70,615,237	2,584,017
11,000-11,999	13,479	24,582	6,950	25,038,391	6,529	13,664,796	141,453,678	77,955,817	2,987,332
12,000-12,999	12,708	23,436	6,850	26,352,140	5,858	12,817,281	146,003,228	83,060,561	3,317,655
13,000-13,999	12,526	23,095	7,146	27,824,966	5,380	12,129,096	156,453,052	92,317,432	3,846,913
14,000-14,999	11,517	21,567	6,922	29,208,188	4,595	10,706,433	155,434,041	93,193,802	4,033,156
15,000-15,999	10,960	20,980	6,822	29,720,861	4,138	10,056,032	158,834,812	96,847,420	4,333,726
16,000-16,999	10,518	20,417	6,906	31,861,947	3,612	9,223,280	162,971,409	100,115,081	4,628,627
17,000-17,999	9,672	18,976	6,598	31,312,535	3,074	8,214,469	159,986,905	100,180,255	4,918,530
18,000-18,999	9,145	18,192	6,571	32,971,200	2,574	7,209,788	160,042,806	99,582,276	5,008,851
19,000-19,999	8,654	17,694	6,389	34,504,352	2,265	6,747,407	160,862,166	100,540,909	5,188,809
20,000-20,999	8,252	17,188	6,288	35,469,694	1,964	6,253,964	157,421,918	99,396,604	5,263,827
21,000-21,999	7,680	16,107	5,916	34,352,458	1,764	5,894,308	157,421,918	100,175,974	5,417,922
22,000-22,999	7,426	16,185	5,815	35,776,380	1,611	5,678,282	158,175,966	99,916,726	5,533,359
23,000-23,999	6,892	14,521	5,603	36,048,585	1,429	5,106,040	152,491,288	96,283,035	5,437,455
24,000-24,999	6,022	13,602	5,332	35,893,975	1,160	4,205,100	147,513,616	93,717,580	5,411,175
25,000-25,999	5,781	13,269	4,912	35,071,786	990	3,612,320	147,513,616	93,513,095	5,498,421
26,000-26,999	5,260	12,211	4,567	35,895,296	869	3,197,160	147,513,616	88,307,894	5,277,166
27,000-27,999	4,925	11,633	4,280	36,432,201	693	2,591,540	139,364,731	86,121,999	5,244,546
28,000-28,999	4,700	11,120	4,177	33,819,833	645	2,349,720	135,389,457	85,055,388	5,266,985
29,000-29,999	4,364	10,438	3,929	34,641,014	523	1,932,420	133,916,075	81,973,536	5,158,032
30,000-30,999	4,062	9,854	3,719	33,447,687	435	1,583,600	128,719,927	78,963,497	5,050,651
31,000-31,999	3,697	9,061	3,434	32,652,774	343	1,279,720	123,853,036	74,283,554	4,820,833
32,000-32,999	3,407	8,468	3,166	29,609,577	241	896,660	110,719,316	70,845,354	4,668,569
33,000-33,999	3,116	7,998	2,899	27,746,550	217	599,200	104,345,310	66,878,485	4,469,738
34,000-34,999	2,871	7,411	2,704	26,735,874	167	599,200	99,024,644	63,468,929	4,295,883
35,000-35,999	2,502	6,421	2,385	24,657,030	117	419,440	88,812,940	56,580,490	3,864,989
36,000-36,999	2,457	6,261	2,348	24,300,911	109	355,240	89,663,029	58,026,365	4,037,943
37,000-37,999	2,299	6,157	2,198	24,011,418	101	359,520	86,208,470	54,939,064	3,841,770
38,000-38,999	2,109	5,586	2,020	22,871,416	89	323,140	81,178,772	52,359,544	3,723,623
39,000-39,999	1,911	5,067	1,825	20,928,770	86	297,460	75,472,403	48,624,112	3,489,584
40,000-40,999	1,847	33,230	11,847	153,335,050	402	1,380,300	541,737,469	350,412,367	26,396,896
50,000-59,999	5,135	13,812	4,982	82,112,009	153	507,180	279,149,825	181,561,293	14,807,896
60,000-69,999	2,452	6,440	2,370	47,950,625	82	246,100	158,328,254	103,366,477	8,929,711
70,000-79,999	1,362	3,671	1,336	32,015,679	26	72,760	101,460,766	65,434,603	5,871,306
80,000-89,999	843	2,204	830	22,217,334	11	38,520	71,520,214	47,007,883	4,391,378
90,000-99,999	664	1,780	653	20,413,232	11	29,960	63,022,320	40,743,444	3,909,084
100,000-109,999	483	1,271	474	15,531,409	9	27,820	50,526,987	33,569,476	3,312,410
110,000-119,999	319	856	312	11,758,515	7	27,820	36,631,927	23,910,192	2,401,420
120,000-	2,152	5,834	2,129	204,310,200	23	66,340	690,215,779	483,857,145	55,199,103
TOTALS	411,067	808,276	237,688	1,708,517,598	173,379	236,845,637	6,469,369,857	4,191,259,922	275,677,287

Montana Individual Income Tax Returns for 1989 (Summary of Returns Received and Processed as of November 29, 1990)

MAGI Bracket	Number of Returns*	Total Number of Personal Exemptions Listed	Total Number of Returns Showing Itemized Deductions	Total of Itemized Deductions Taken	Total Returns Showing Standard Deductions	Total of Standard Deductions Taken	Total Montana Adjusted Gross Income	Total Montana Taxable Income	Total Tax Paid By Bracket
< OR = 0	13,515	32,368	4,513	30,649,984	9,002	0	-365,329,003	0	0
1,000-1,999	15,466	26,046	2,354	5,436,923	13,112	1,430,243	8,292,590	986,430	19,931
2,000-2,999	20,976	31,452	3,737	7,507,816	17,239	5,164,944	31,664,523	4,486,837	90,310
3,000-3,999	21,635	32,875	5,449	10,191,926	16,186	8,058,355	53,938,876	14,954,664	305,305
4,000-4,999	20,460	32,674	6,647	14,604,866	13,813	9,638,409	71,494,172	24,781,693	538,299
5,000-5,999	19,215	31,562	7,257	17,758,280	11,958	10,734,885	86,378,643	33,337,080	797,221
6,000-6,999	18,192	30,927	7,436	19,553,956	10,756	11,787,313	99,812,898	42,111,562	1,093,220
7,000-7,999	17,327	30,240	7,895	23,690,792	9,432	12,243,319	112,455,710	50,218,786	1,407,277
8,000-8,999	15,900	28,043	7,656	24,780,057	8,244	12,350,245	119,138,761	56,262,790	1,669,029
9,000-9,999	26,946	24,986	7,393	26,710,997	7,692	13,066,940	128,161,474	64,065,828	1,991,969
10,000-10,999	24,986	24,986	6,935	24,897,548	6,940	13,172,195	131,709,508	67,950,966	2,210,516
11,000-11,999	25,009	25,009	6,884	26,701,847	6,838	14,351,028	144,017,553	78,009,846	2,658,760
12,000-12,999	23,375	23,375	6,580	26,542,276	6,270	14,166,127	147,706,316	82,443,046	2,927,702
13,000-13,999	22,322	22,322	6,713	26,945,642	5,639	13,105,309	154,272,727	89,982,523	3,331,660
14,000-14,999	21,337	21,337	6,528	27,999,105	5,032	12,078,738	155,969,121	92,397,727	3,550,506
15,000-15,999	20,777	20,777	6,490	29,301,727	4,497	11,155,719	159,323,887	95,989,156	3,821,366
16,000-16,999	19,706	19,706	6,339	30,201,937	4,008	10,324,009	160,274,086	97,940,015	4,023,951
17,000-17,999	19,058	19,058	6,232	30,588,249	3,555	9,506,467	161,403,949	99,725,122	4,229,264
18,000-18,999	17,793	17,793	6,208	31,961,113	2,900	8,127,849	159,357,064	99,079,654	4,320,960
19,000-19,999	17,556	17,556	6,246	33,611,735	2,581	7,644,838	163,224,795	102,053,497	4,575,193
20,000-20,999	16,370	16,370	5,891	33,293,212	2,296	7,132,034	159,614,386	100,163,223	4,606,445
21,000-21,999	14,917	14,917	5,896	34,299,289	2,080	6,780,770	163,486,092	103,579,290	4,891,765
22,000-22,999	15,631	15,631	5,699	35,433,210	1,735	6,010,408	159,807,652	100,338,860	4,832,748
23,000-23,999	14,917	14,917	5,357	35,113,214	1,604	5,868,585	156,594,720	98,557,377	4,844,109
24,000-24,999	14,626	14,626	5,380	35,824,359	1,355	5,123,250	158,260,821	100,288,403	5,039,368
25,000-25,999	13,453	13,453	5,087	35,989,025	1,240	4,677,750	154,979,510	97,964,978	5,019,595
26,000-26,999	12,559	12,559	4,987	36,778,004	1,031	3,899,250	153,411,369	97,099,239	5,076,526
27,000-27,999	12,271	12,271	4,620	35,169,809	858	3,321,000	145,153,562	92,063,787	4,895,596
28,000-28,999	11,369	11,369	4,505	35,632,649	761	2,949,750	144,809,704	92,010,395	4,983,351
29,000-29,999	10,474	10,474	4,229	34,511,288	649	2,538,000	139,002,533	88,647,716	4,885,959
30,000-30,999	10,042	10,042	3,932	33,624,940	542	2,085,750	131,986,166	83,976,775	4,700,432
31,000-31,999	9,331	9,331	3,761	32,984,164	434	1,692,000	127,901,226	81,509,355	4,634,838
32,000-32,999	8,745	8,745	3,303	31,981,046	389	1,521,000	121,687,027	77,629,359	4,484,148
33,000-33,999	8,195	8,195	3,094	30,873,894	303	1,170,000	117,190,793	75,012,255	4,396,107
34,000-34,999	7,726	7,726	2,868	28,204,153	244	915,750	111,789,228	71,119,170	4,221,810
35,000-35,999	6,842	6,842	2,538	25,674,602	227	875,250	106,758,236	68,565,284	4,138,663
36,000-36,999	6,464	6,464	2,420	25,674,602	213	810,000	97,642,278	63,075,746	3,859,501
37,000-37,999	6,258	6,258	2,320	25,868,003	160	594,000	94,146,170	60,366,517	3,731,622
38,000-38,999	6,085	6,085	2,227	25,059,107	149	544,500	92,579,211	59,598,574	3,728,493
39,000-39,999	5,610	5,610	2,006	24,636,914	124	463,500	90,490,674	58,249,395	3,686,710
40,000-40,999	5,760	5,760	1,901	23,163,270	117	1,872,000	83,577,871	53,597,770	3,426,244
50,000-59,999	15,122	15,122	5,482	165,512,993	517	1,872,000	594,116,936	385,145,415	25,908,601
60,000-69,999	6,848	6,848	2,559	91,075,868	172	603,000	307,378,141	198,527,539	14,441,362
70,000-79,999	2,642	2,642	1,494	50,508,254	83	274,500	170,285,301	111,580,159	8,627,018
80,000-89,999	1,521	1,521	1,007	34,624,362	27	83,250	113,349,955	74,081,240	5,980,216
90,000-99,999	1,031	1,031	696	26,870,205	24	87,750	66,653,198	43,458,402	3,749,008
100,000-109,999	704	704	520	21,292,497	8	27,000	55,827,901	36,236,210	3,204,081
110,000-119,999	397	397	392	18,156,442	13	33,750	45,605,150	29,314,936	2,638,342
120,000-	2,248	5,959	2,225	15,039,213	5	15,750	81,210,208	564,775,035	58,797,443
TOTALS	419,432	817,327	236,362	1,799,158,207	183,070	260,571,479	6,846,910,743	4,420,521,974	265,780,719

INCOME TAX CREDITS

Taxpayers in Montana are allowed income tax credits for energy conservation, non-fossil energy, and investment in certain business related equipment. In 1983, the Investment tax Credit was reduced from 30% to 5% of the allowable federal credit, but not to exceed \$500 for individuals and small businesses (10 shareholders or less). The Federal Tax Reform Act of 1986 repealed the investment credit. The Energy Conservation Credit is allowed for the portion of a capital investment used to conserve energy in a building. A Nonfossil Energy Credit may be claimed for part of the expense of installing in a taxpayer's residence, an energy system that uses a non-fossil form of energy generation. The number of taxpayers claiming each credit and the average amount of the credit for each 1988 taxable income bracket are shown below.

Calendar Year 1988

Taxable Income Bracket	Energy Conservation		Nonfossil Energy		Investment	
	No.	Average Credit	No.	Average Credit	No.	Average Credit
0 \$1,400	92	\$ 59.72	26	\$ 78.77	116	\$ 416.87
\$1,400 \$2,900	70	48.09	14	57.57	159	49.25
\$2,900 \$5,700	148	62.42	44	86.30	304	120.88
\$5,700 \$8,600	163	48.95	68	85.78	261	235.58
\$8,600 \$11,400	190	54.94	62	100.82	188	326.11
\$11,400 \$14,300	211	49.66	67	98.78	161	440.50
\$14,300 \$20,000	354	55.59	112	104.72	228	649.16
\$20,000 \$28,600	311	58.08	83	110.61	217	774.29
\$28,600 \$50,000	161	63.19	52	115.17	171	1292.84
\$50,000	34	67.35	5	94.80	78	2618.96
..... Total	1,734	\$ 97,203	533	\$ 52,726	1,883	\$ 1,028,031

Montana taxpayers, 65 years old or over, may **exclude interest earnings** of \$800 per year (\$1,600 for joint returns) from taxation. For calendar year 1990, Federal and Military pensions are 100% exempt from taxation. The first \$3,600 in **retirement benefits** from private pension plans is also excluded from taxation.

Taxpayers, 62 years old or over, may claim a tax credit for a portion of the property tax or rent paid on their principal dwellings. The amount of credit varies according to income level and was limited to \$150 for taxable years 1981 and 1982. The 1983 legislature increase the maximum credit to \$400. On calendar year 1988 returns, the total credit claimed amounted to \$3,024,195.

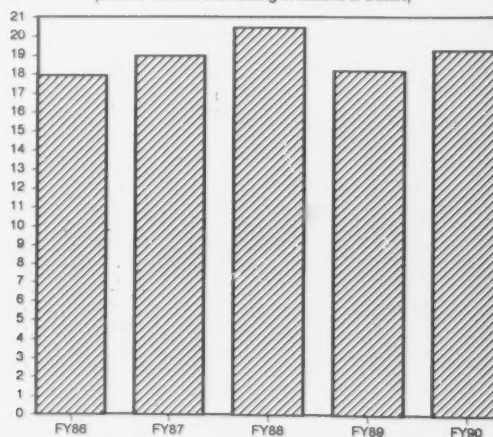
ACCOUNTS RECEIVABLE

Since 1984 the amount of money owed the state from delinquent withholding and income tax has nearly doubled. Of the withholding deficiency, 60% is attributable to corporations.

Accounts Receivable, Income Tax and Withholding

FY 86	FY 87	FY 87	FY 89	FY 90
\$17,918,440	\$18,932,706	\$20,456,755	\$18,133,061	\$19,241,573

Accounts Receivable
(Income Tax and Withholding in Millions of Dollars)



III. NONRENEWABLE NATURAL RESOURCE TAXATION**A. SEVERANCE AND LICENSE TAXES****Resource Indemnity Tax**

All producers of nonrenewable resources are required to pay a resource indemnity tax of \$25 plus 0.5% of the gross value in excess of \$5,000 of the resource produced. The tax collections are deposited in a trust fund to protect the state against loss or damage to the environment. The interest from the trust is used to develop Montana's water resources and to fund other projects to improve the environment.

RESOURCE INDEMNITY TAX COLLECTED BY MINERAL

	FY 89	FY 90
Coal	\$ 1,356,240	\$ 2,540,363
Oil	\$ 1,627,445	\$ 1,795,586
Natural Gas	539,442	453,052
Metals*	909,244	1,091,128
Other	349,671	157,307
Total	\$ 4,782,042	\$ 6,037,436

*Note: FY 90 metals includes \$965,755 allocated to RIT from Metals Mines Collections.

RESOURCE INDEMNITY TRUST, PRINCIPAL, AND INTEREST**Principal of the trust as of:**

June 30, 1989	\$ 66,665,000
June 30, 1990	72,811,618

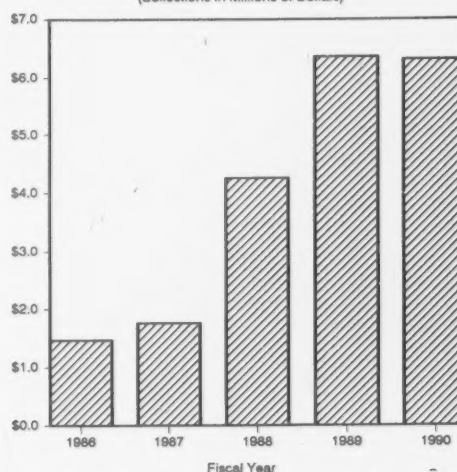
Interest earned on the trust:

FY 89	\$ 6,858,164
FY 90	7,316,096

Metalliferous Mines License Tax

Mining operations in which metal or gems are extracted are subject to a severance tax which is based on the gross value of the product. The following rates became effective for taxable years beginning after December 31, 1988.

Metalliferous Mines License Tax
(Collections in Millions of Dollars)



(1) Concentrate shipped to a smelter, mill, or reduction work:

Gross Value	Tax rate (% of Gross Value)
First \$250,000	0 %
More than \$250,000	1.81% of the increment over \$ 250,000

(2) Gold, silver, or any platinum-group metal that is dore, bullion, or matte that is shipped to a refinery:

Gross Value	Tax rate (% of Gross Value)
First \$250,000	0 %
More than \$250,000	1.6% of the increment over \$ 250,000

Prior to FY 90, 66.7% of the taxes collected was deposited to the General Fund and 33.3% to the Hard-Rock Mining Impact Account. Beginning July 1, 1989, 58% is deposited in the General Fund, 1.5% in the Hard-Rock Mining Impact Account for assisting local government units affected by mining, 15.5% to the State Resource Indemnity Trust Fund, and 25% to the county in which the mine is located.

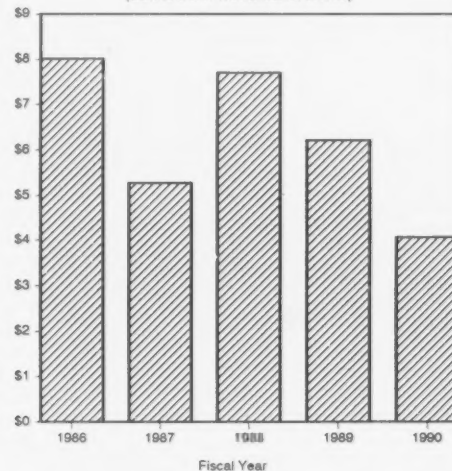
	FY 86	FY 87	FY 88	FY 89	FY 90
Number of Producers	16	20	22	22	13
Gross value of taxable production	\$ 102,964,312	\$ 112,841,668	\$ 260,686,393	\$ 425,059,265	\$ 336,204,930
Total tax	\$ 1,479,993	\$ 1,756,121	\$ 4,248,913	\$ 6,355,005	\$ 6,306,356

Micaceous Mineral Mines License Tax

Producers of vermiculite, perlite, kerrite, maconite, and other micaceous minerals or hydrous silicate pay 5¢ per ton of mineral extracted. The tax collections are deposited in the General Fund.

Micaceous Mineral Mines License Tax

(Collections in Thousands of Dollars)



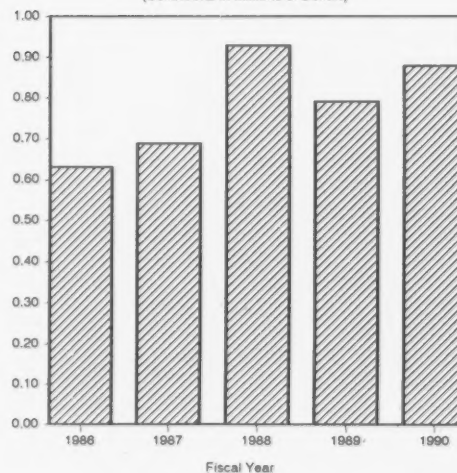
	FY 86	FY 87	FY 88	FY 89	FY 90
Number of Mines	1	1	1	1	1
Tons Produced	160,015	133,712	114,151	124,242	77,539
Tax Paid	\$ 8,001	\$ 5,269	\$ 7,689	\$ 6,212	\$ 4,067

**Oil and Gas Producers
Privilege and License Tax**

Oil and gas producers pay a quarterly tax not over 2/10 of 1% of the market value of all oil and natural gas produced, stored or marketed within the state. The tax collections fund the operations of the Board of Oil and Gas Conservation. The Board adjusts the tax rate to collect the revenue necessary to fund its appropriated budget. The current rate is 2/10 of 1%.

Oil and Gas Privilege & License Tax

(Collections in Millions of Dollars)



	FY 86	FY 87	FY 88	FY 89	FY 90
Tax collected on oil	\$ 540,880	\$ 539,715	\$ 778,719	\$ 617,133	\$ 708,886
Tax collected on natural gas	88,407	145,605	148,942	163,836	165,162
Penalties	1,612	1,964	1,623	8,076	3,777
Total Collections	\$ 630,899	\$ 687,284	\$ 929,284	\$ 789,045	\$ 877,825

Oil and Natural Gas State Severance Tax

Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value per lease. Natural gas produced in Montana is subject to a severance tax of 2.65% of total gross value. Gross value of oil and natural gas is determined by multiplying the total number of barrels or cubic feet produced each month of the year by the average value at the mouth of the well. Government and allotted Indian royalties are exempt from the tax.

HB776, enacted by the 1987 Legislature, exempted from severance tax the first 30 MCF per day for natural gas stripper wells and the first 5 barrels per day for oil stripper wells. HB776 also reduced the severance tax for natural gas stripper well production above 30 MCF per day and oil stripper well production above 5 barrels per day to 1.59% and 3%, respectively.

Oil stripper wells are wells that produced less than 10 barrels per day on average during the previous production year, and natural gas stripper wells are wells that produced less than 60 MCF per day.

In addition, HB776 provided that all "new production" would be exempt from state severance tax for the first 24 months following the start of production.

However, contingency language provided that the new production exemption, and the exemption and reduced rates for oil stripper wells were to terminate on the date that the price of West Texas intermediate crude reached specific prices. These prices were certified following the August, 1990 Iraqi invasion of Kuwait. Consequently, the only production incentives remaining in effect at this date are the exemption and reduced rate for natural gas stripper wells.

Oil and natural gas severance taxes are allocated as follows:

FY 89

Local Governments	-	the amount, if any, by which the tax collected within a county for any fiscal year, exceeds collections in the county from the previous year by reason of increased production (distributed between municipalities and counties based on population).
State General Fund	-	the amount not allocated to counties.

FY 90

All to the state general fund.

Crude Oil Severance Tax

	FY 86	FY 87	FY 88	FY 89	FY 90
Number of barrels Produced (Regular)**	30,226,960*	25,734,297	21,667,464	19,118,180	17,137,147
Number of barrels Produced (Stripper)	NA	NA	2,076,554	1,838,241	2,346,821
Number of barrels Produced (exempt/new)	NA	NA	633,895	1,295,661	1,114,886
Value of oil Per barrel	\$ 25*	\$ 13	\$ 15	\$ 14	\$ 15
Total tax	\$ 34,728,749	\$ 16,143,592	\$ 16,484,059	\$ 13,234,516	\$ 14,510,149

* Calendar Year Data

**Excludes refunded production

NATURAL GAS SEVERANCE TAX

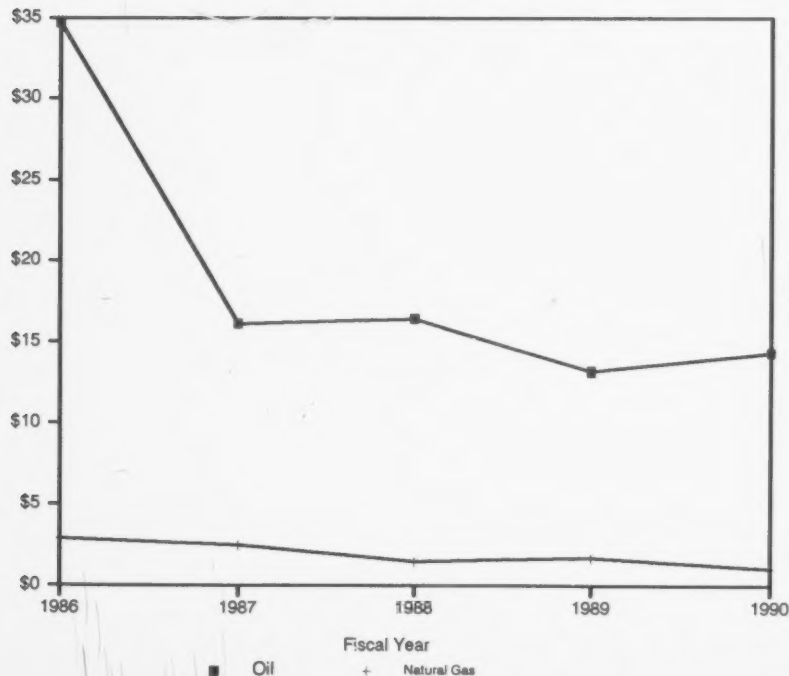
	FY 86	FY 87	FY 88	FY 89	FY90
Number of gas producers	182*	181	178	171	168
Thousands of cubic feet					
Sold of natural gas**					
(mcf)	45,794,239*	39,586,986	26,517,949	27,714,593	21,966,731
(ngls)	NA	5,861,770	8,295,454	4,711,842	5,437,940
Stripper (mcf)	NA	NA	12,869,846	13,521,800	15,562,185
Stripper (ngl)	NA	NA	1,497,366	1,588,694	1,824,420
New/Exempt (mcf)	NA	NA	1,977,362	5,704,930	8,327,624
New/Exempt (ngl)	NA	NA	250,340	508,843	505,365
Total tax	\$ 2,890,666	\$ 2,492,465	\$ 1,491,523	\$ 1,724,735	\$ 1,057,277

* Calendar Year Data

** Excludes refunded production

Oil & Natural Gas Severance Tax

(Collections in Millions of Dollars)



Oil Severance Taxes Returned to Producing Counties

	FY 86	FY 87	FY 88	FY 89
Bighorn	\$ 447	\$ 0	\$ 0	\$ 0
Blaine	0	0	0	0
Carbon	21,245	0	0	0
Daniels	0	0	0	0
Dawson	0	0	0	0
Fallon	311,604	0	0	0
Garfield	51,504	0	0	0
Golden Valley	0	0	445	0
Hill	0	0	0	141
Liberty	0	0	0	0
Petroleum	27,979	0	0	0
Prairie	0	0	0	0
Richland	0	0	0	0
Roosevelt	0	0	0	0
Sheridan	0	0	0	0
Stillwater	0	0	0	0
Teton	0	0	0	495
Toole	0	0	0	0
Valley	0	0	0	0
Yellowstone	63,143	0	0	0
Total	\$ 475,922	\$ 0	\$ 445	\$ 636

Natural Gas Severance Taxes Returned to Producing Counties

	FY 86	FY 87	FY 88	FY 89
Bighorn	\$ 0	\$ 41	\$ 27	\$ 0
Blaine	0	0	0	0
Carbon	0	0	0	0
Chouteau	0	0	0	0
Custer	2,464	325	0	0
Daniels	0	0	0	0
Dawson	173	30	177	0
Fallon	4,406	0	0	30,902
Fergus	0	0	4,367	0
Glacier	22,775	0	0	0
Golden Valley	667	1,415	0	0
Hill	0	0	0	12,852
Liberty	0	0	0	4,183
Mineral	0	180	0	0
Petroleum	152	376	0	0
Phillips	43,529	0	0	62,607
Roosevelt	10,893	0	0	0
Sheridan	21,237	0	0	0
Stillwater	619	3,594	0	0
Teton	0	0	0	5,577
Toole	0	0	0	0
Valley	0	0	0	14,195
Wibaux	63,143	0	0	0
Total	\$ 106,915	\$ 8,232	\$ 4,571	\$ 130,316

Coal Severance Tax

The coal severance tax applies to the value of coal F.O.B. the mine less deductions for the coal severance tax, the coal gross proceeds tax, resource indemnity trust tax, federal black lung tax, federal reclamation fee, government and Indian royalties, and processing allowances.

Producers of over 50,000 tons of coal per year pay a quarterly tax on all production in excess of 20,000 tons. Producers of less than 50,000 tons per year are exempt from the tax. Legislation enacted in 1987 lowered the coal severance tax rates as shown below:

	Surface Mine		Underground Mines	
	Under 7000 BTU	7000 BTU and over	Under 7000 BTU	7000 BTU and over
July 1, 1975 thru June 30, 1988	20%	30%	3%	4%
July 1, 1988 thru June 30, 1990	17%	25%	3%	4%
July 1, 1990 thru June 30, 1991	13%	20%	3%	4%
After June 1, 1991	10%	15%	3%	4%

The new production incentive tax credit was extended through June 30, 1991. The credit provides an effective tax rate of 15% on production sold to new customers and on increased sales to existing customers.

Tax Collections	FY 86	FY 87	FY 88	FY 89	FY 90
Number of Producers	6	6	6	6	7
Number of exempt producers	0	1	1	1	1
Total number of tons taxed	31,114,028	31,644,970	35,357,271	35,345,131	34,663,720
Average value per ton	\$ 9.07	\$ 8.28	\$ 7.96	\$ 6.92	\$ 6.46
Severance Tax on surface mining:					
Under 7000 BTU	\$ 387,998	\$ 471,665	\$ 532,764	\$ 378,233	\$ 349,142
7000 BTU and over	<u>83,829,215</u>	<u>76,074,928</u>	<u>84,009,421</u>	<u>58,187,343</u>	<u>67,521,402</u>
Total *	\$ 84,217,213	\$ 76,546,593	\$ 84,632,185	\$ 58,565,576	\$ 67,870,544

* Note: FY 90 collections includes \$11 million in audit revenue.

Coal Severance tax collections are deposited in a number of state accounts as outlined below.

Tax Distribution*	Percent Received		FY 89	FY 90
	FY 89	FY 90		
General Fund	15.31	15.39	\$ 8,968,745	\$ 10,445,286
Public School Equalization	16.80	3.80	9,836,668	2,579,080
State Library	0.38	0.38	222,549	257,908
Highway Reconstruction Trust	12.00	12.00	7,027,869	8,144,464
Conservation Districts	0.19	0.19	111,275	128,954
Alternative Energy Research	1.71	0.00	1,001,471	0
County Land Planning	0.38	0.38	222,549	257,908
Local Impact	1.52	6.65	890,197	4,513,390
Renewable Resources Bond	0.47	0.47	278,186	322,385
Water Development	0.47	0.47	278,187	322,385
Permanent Trust	50.00	50.00	29,282,788	33,935,267
Park Acquisition Trust	0.00	1.90	0	1,289,540
Education Trust	0.00	7.60	0	5,158,161
Agriculture Act	0.76	0.76	445,098	515,816

Trust Funds

Of the total coal severance tax collections, over 50% are placed in trust funds. The principal and interest for each trust is shown below. Interest from each trust is distributed for Fiscal Year 1989 as follows:

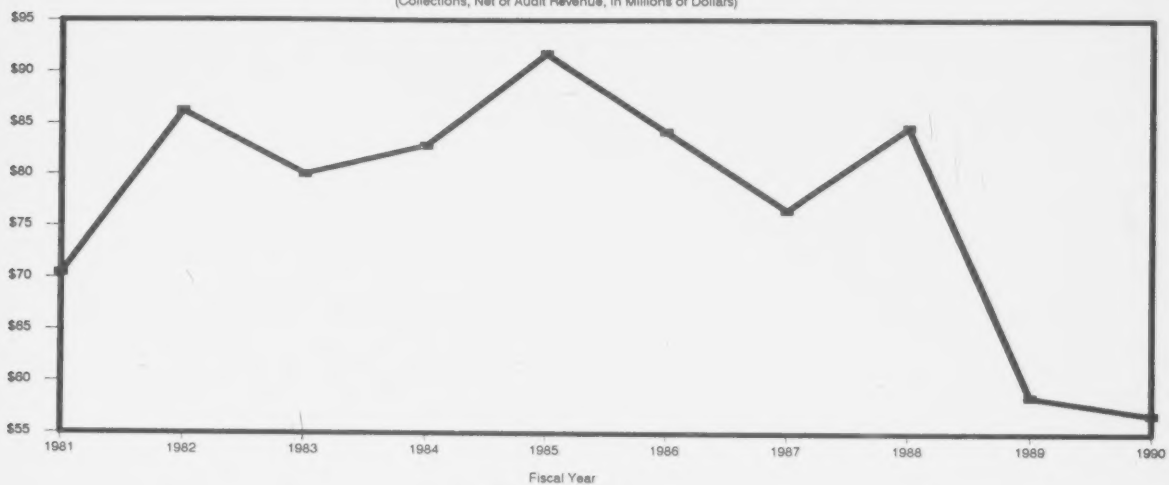
- Permanent Trust - 0 % returned to the principal
100% deposited to the General Fund
- Education Trust - 10% to the Adult Basic Education Program
67.5% to the School Foundation Program
22.5% to the Board of Regents for support of higher education.
- Park Acquisition Trust - 33.3% for protection of works of art in the state capitol and other cultural projects
66.7% for acquisition, operation and maintenance of state parks

Principal and Interest on Trust Funds

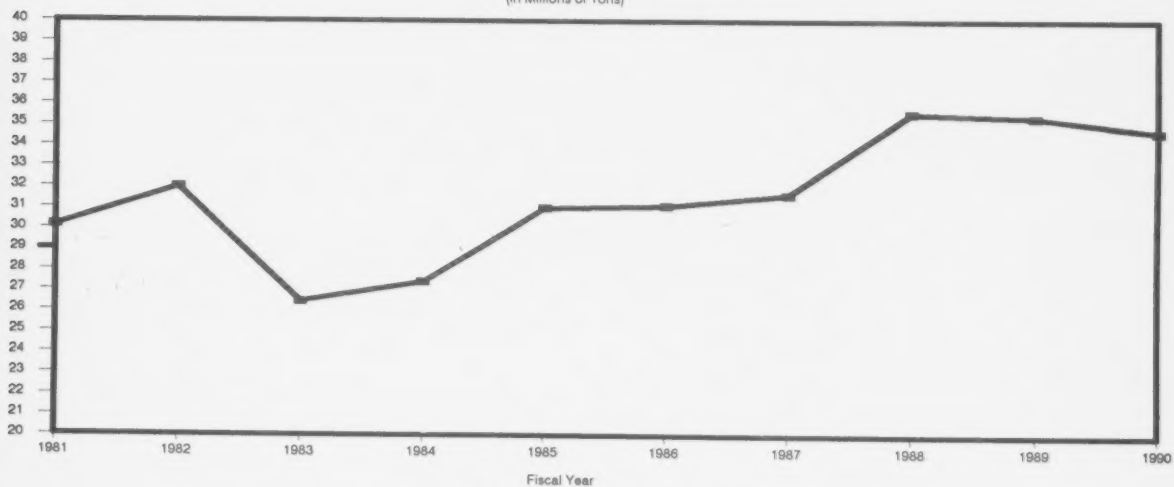
	Principal as of		Interest	
	6/30/89	6/30/90	FY 89	FY 90
Permanent Trust	\$ 404,927,974	\$ 446,511,417	\$ 41,638,802	\$ 44,830,282
Education Trust	\$ 8,651,477	\$ 0	\$ 1,645,210	\$ 1,056,465
Park Acquisition & Cultural Projects	\$ 16,608,706	\$ 17,936,702	\$ 1,785,198	\$ 1,842,276

* Starting July 1, 1987 and ending June 30, 1993, 12% of Coal Severance Tax collections will be allocated to the Highway Reconstruction Trust Fund Account.

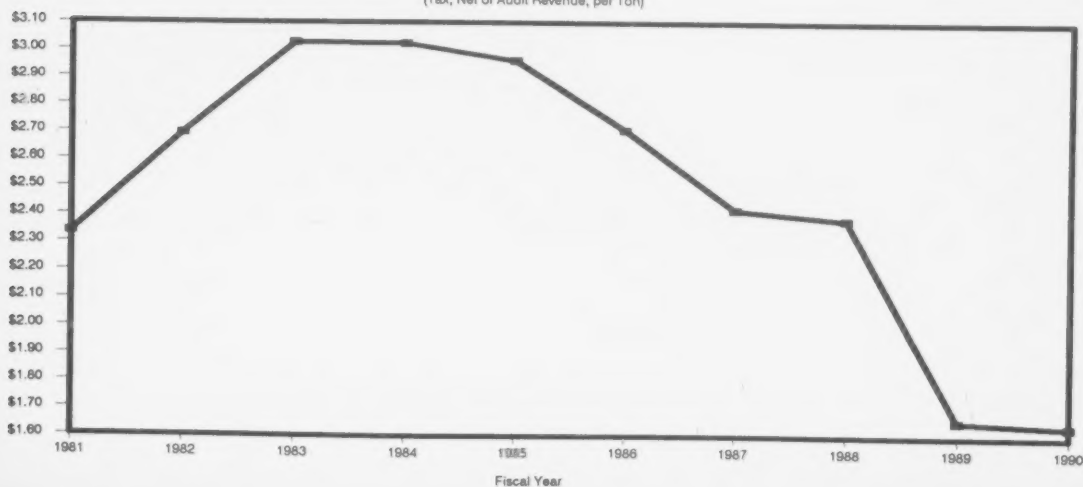
Coal Severance Tax Collections
(Collections, Net of Audit Revenue, in Millions of Dollars)



Coal Production
(in Millions of Tons)



Average Tax Per Ton
(Tax, Net of Audit Revenue, per Ton)



B. PROPERTY TAXES ON NONRENEWABLE NATURAL RESOURCES

General Description

For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceding calendar year. Metal mines are valued on their **gross proceeds**, with no deductions allowed for production costs. Micaceous minerals, and gems are valued on their **net proceeds**, with deductions allowed for a number of production expenses. In the case of talc, net proceeds is determined by multiplying the tons extracted by a value set in statute MCA 15-23-515(2).

A mine's property tax liability is calculated by multiplying its net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

The statutory tax rate for each mineral is:

Metal--3% of gross proceeds

Others--100% of net proceeds

Oil and Natural Gas Net Proceeds - New Production

Senate Bill 390, enacted by the 1985 Legislature, provided that all new oil and gas production be subject to a uniform rate of taxation for net proceeds purposes. The bill also changed reporting requirements from a yearly to quarterly basis. In addition, Senate Bill 383 passed by the 1987 Legislature provided an exemption for new production from net proceeds tax for 12 months.

The term "new production" means the production of natural gas, petroleum, or other crude or mineral oil from any well that has not produced during the previous five years. After the exemption period expires, new oil production is taxed at 7% of gross value and new natural gas production is taxed at 12% of gross value.

Local Government Severance Tax

House Bill 28, enacted in the 1989 Special Session of the Legislature provided that all oil and gas wells which began production prior to July 1, 1985 be subject to uniform rates of taxation. Senate Bill 1, enacted in the 1990 Special Session, revised those rates. In computing the value of production, production used in connection with the production operation is not considered.

The current rates applied to gross value of "old production" are as follows:

	Oil	Natural Gas
Regular production	8.4%	15.25%
Stripper production	5.0%	10.00%
Tertiary production	5.0%	NA
Nonworking interest	12.5%	15.25%

Coal

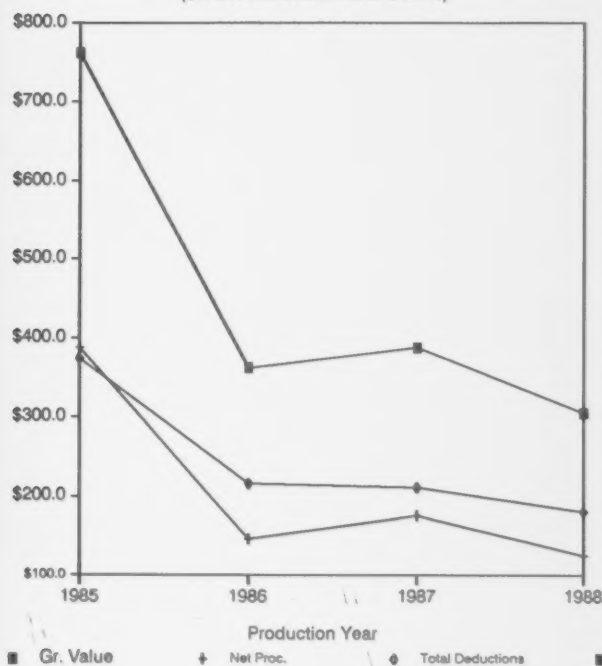
The 1989 Special Session imposed a flat rate tax of 5% on the gross proceeds of coal in lieu of mill levies. Gross proceeds is defined as the value derived from the contract sales price. This is effective for production after December 31, 1988.

Mines Net Proceeds

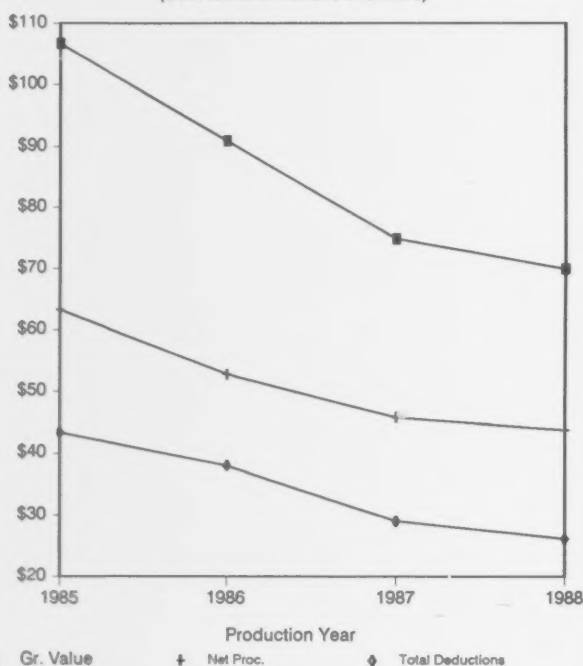
Miners of gems, vermiculite, bentonite, talc, limerock, gypsum, phosphate, feldspar, silica, chlorite, and any other mineral except coal and metals are allowed a broader range of deductions than oil and natural gas producers. They can deduct costs of extraction, processing, and transportation to the place of reduction or sale (Figure 3).

Figure 1. Oil Net Proceeds

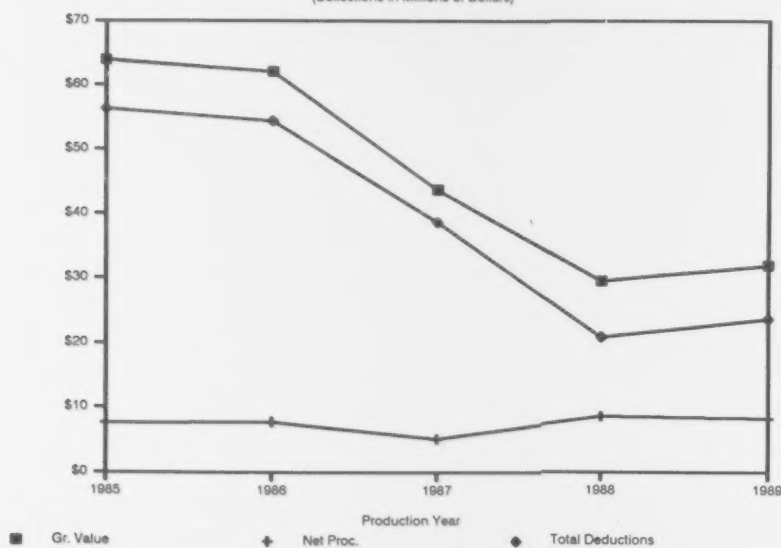
(Collections in Millions of Dollars)

**Figure 2. Natural Gas Net Proceeds**

(Collections in Millions of Dollars)

**Figure 3. Mines Net Proceeds**

(Collections in Millions of Dollars)



COAL

1988 Production--Taxable 1989

	Tons Extracted		Gross Value	Contract Sales (Assessed Value)	Taxable Gross Proceeds	Taxes Assessed
Bighorn	16,841,029	\$	266,136,033	\$158,141,933	\$ 71,163,870	\$ 8,418,248
Musselshell	15,408		516,168	308,480	69,408	15,285
Richland	224,834		3,002,483	2,102,905	946,307	216,844
Rosebud	19,940,573		159,434,292	112,915,707	50,812,068	4,781,367
State Total	37,021,844	\$	429,088,977	\$273,469,024	\$122,991,653	\$ 13,431,744

COAL

1989 Production--Taxable 1990

	Tons Extracted		Gross Value	Contract Sales (Gross Proceeds)	Taxes Assessed
Bighorn	16,898,598	\$	212,941,997	\$139,263,178	\$ 6,963,159
Musselshell	15,769		473,070	275,859	6,896
Richland	287,888		3,289,940	2,514,675	125,734
Rosebud	17,395,566		148,441,690	107,424,522	5,371,226
State Total	34,597,821	\$	365,146,698	\$249,478,234	\$ 12,467,015

METAL MINES

1988 Production--Taxable 1989

	Gross Value	Taxable Value
Beaverhead	\$ 605,990	\$ 18,180
Deer Lodge	43,762	1,3130
Fergus	2,658,478	79,754
Granite	409,879	12,296
Jefferson	115,347,012	3,460,410
Lewis and Clark	2,630,484	78,915
Lincoln	51,620,204	1,548,606
Meagher	64,644	1,939
Phillips	49,788,626	1,493,659
Sanders	1,450	44
Silver Bow	162,434,975	4,873,049
State Total	\$424,693,471	\$ 12,740,804

METAL MINES

1989 Production--Taxable 1990

	Gross Value	Taxable Value
Fergus	\$ 13,545,299	\$ 362,175
Granite	132,822	1,992
Jefferson	81,272,605	2,438,178
Lewis and Clark	13,896,973	416,909
Lincoln	55,731,422	1,671,943
Meagher	177,989	2,670
Park	2,859,904	85,797
Phillips	45,035,401	1,351,062
Silver Bow	100,278,164	3,007,882
Stillwater	26,889,458	806,684
State Total	\$339,820,136	\$ 10,145,292

MISCELLANEOUS MINES
1988 Production--Taxable 1989

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	45,707	\$ 554,883	\$ 432,718	\$ 0	\$ 432,718
Broadwater	(b)	317,439	2,764,522	1,501,168	0	1,501,168
Carter	(c)	139,931	1,726,050	361,504	14,209	14,209
Gallatin	(b)	507,109	1,195,410	557,772	0	557,772
Granite	(k)	?	9,135	0	0	0
Jefferson	(b)	437,661	1,392,843	24,301	0	24,301
	(i)	10,931	68,866	14,779	11,478	26,257
Judith Basin	(d)	27,170	356,013	61,418	35,989	117,867,386
	(k)	22,309	83,391	0	0	0
Lewis and Clark	(k)	49,014	28,507	20,507	0	20,507
Lincoln	(g)	114,769	13,138,721	3,556,982	0	3,558,982
Madison	(a)	460,344	1,956,462	1,956,462	109,135	2,065,597
	(j)	17,992	1,010,604	115,227	0	115,227
Powell	(f)	136,332	8,297,503	0	41,160	41,160
State Total		2,286,924	\$ 29,582,910	\$ 8,602,837	\$ 211,971	\$ 8,814,808

(a) Talc	(f) Phosphate	(k) Sapphire (Carats)
(b) Lime Rock	(g) Vermiculite	(l) Bauxite
(c) Bentonite	(h) Iron Oxide	(m) Barite
(d) Gypsum	(i) Silica	(n) Fluorspar
(e) Cement (tons)	(j) Chlorite	

MISCELLANEOUS MINES
1989 Production--Taxable 1990

		Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt Taxable
Beaverhead	(i)	45,849	\$ 556,607	\$ 271,378	\$ 0	\$ 271,378
Broadwater	(b)	300,563	3,035,494	1,742,962	0	1,742,962
Carter	(c)	165,203	3,699,328	815,014	23,045	838,059
Fergus	(d)	1,295	13,825	0	0	0
Gallatin	(b)	508,950	865,215	0	0	0
Jefferson	(b)	443,438	1,451,223	36,772	0	36,772
	(i)	11,703	73,731	22,391	12,288	34,679
Judith Basin	(d)	8,544	111,135	3,809	11,548	15,357
	(k, Carats)	21,493	80,950	0	0	0
Lincoln	(g)	93,756	11,445,728	3,087,356	0	3,087,356
Madison	(a)	476,337	2,124,464	2,124,464	0	2,124,464
	(j)	17,395	77,582	77,582	0	77,582
Powell	(f)	193,550	7,553,718	0	91,725	91,725
State Total		2,500,998	\$ 31,934,529	\$ 8,272,021	\$ 141,246	\$ 8,413,267

OIL AND GAS

1988 Production--Taxable 1989

		Bbl,MCF, or Gal Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Big Horn	Oil	67,640	\$ 708,144	\$ 108,447	\$ 60,602	\$ 193,535
	Gas	14,524	37,830	22,461	2,025	
Blaine	Oil	173,394	1,895,136	462,873	203,073	13,817,770
	Gas	8,377,416	14,815,786	11,292,081	1,859,743	
Carbon	Oil	806,072	10,843,990	8,927,893	692,472	10,375,339
	Gas	911,651	1,850,150	651,852	103,122	
Carter	Oil	14,051	175,090	40,231	10,350	50,581
Chouteau	Gas	951,906	1,323,958	826,679	151,408	978,086
Custer	Gas	107,072	313,557	263,758	17,829	281,587
Dawson	Oil	397,181	5,738,966	2,406,902	504,938	2,911,846
	Gas	13,459	8,514	0	6	
Fallon	Oil	5,040,433	67,201,097	28,869,458	6,167,450	35,965,555
	Gas	1,091,084	2,094,969	885,983	42,664	
	Liquid Gas	158,227	24,364	0	0	
Fergus	Gas	85,049	138,640	73,791	17,908	91,699
Garfield	Oil	78,542	1,070,285	460,038	61,342	521,379
Glacier	Oil	1,175,137	16,826,928	5,219,193	1,731,591	10,325,837
	Gas	3,226,819	4,648,859	2,997,470	377,583	
	Liquid Gas	656,151	164,682	0	0	
Golden Valley	Oil	6,201	81,878	0	4,481	66,634
	Gas	58,043	74,616	52,782	9,371	
Hill	Oil	1,249	15,358	0	6,365	7,599,736
	Gas	4,797,016	8,563,398	6,538,113	1,055,258	
Liberty	Oil	210,644	3,057,326	1,686,464	339,266	3,674,723
	Gas	1,655,496	2,240,464	1,384,326	264,667	
McCone	Oil	62,833	810,949	270,338	139,032	409,370
Musselshell	Oil	664,586	9,194,413	3,261,034	1,367,754	4,628,788
Petroleum	Oil	95,571	1,343,155	493,956	150,075	644,030
Phillips	Gas	5,579,433	16,852,897	9,970,501	2,201,816	12,172,317
Pondera	Oil	304,505	4,289,976	1,094,904	568,776	1,924,319
	Gas	419,432	642,535	183,220	77,419	

OIL AND GAS

1988 Production--Taxable 1989

		Bbl,MCF, or Gal Extracted	Gross Value	Net Proceeds	Royalty interests	Total Amount Taxable
Powder River	Oil	881,613	\$ 12,612,645	\$ 6,422,126	\$ 1,430,200	\$ 7,854,036
	Gas	10,481	2,055	1,512	198	
Prairie	Oil	60,381	824,757	168,008	42,780	210,788
	Gas	344	1,004	0	0	
Richland	Oil	3,534,570	50,726,019	17,226,931	7,262,645	24,490,842
	Gas	1,885,872	1,925,035	0	1,265	
	Liquid Gas	3,564,995	375,630	0	0	
Roosevelt	Oil	1,714,034	24,770,903	8,749,498	3,358,267	12,107,765
	Gas	496,749	262,406	0	0	
	Liquid Gas	439,486	39,796	0	0	
Rosebud	Oil	701,801	9,866,229	1,960,643	1,282,202	3,242,846
Sheridan	Oil	2,413,852	33,708,287	12,708,616	4,577,645	17,286,261
	Gas	1,041,023	683,540	0	0	
	Liquid Gas	166,161	13,039	0	0	
Stillwater	Gas	356,636	944,668	481,583	165,654	647,236
Teton	Oil	128,572	1,756,464	458,957	272,349	738,487
	Gas	314,450	289,833	3,241	3,941	
Toole	Oil	664,386	9,415,043	2,542,425	1,409,242	9,023,049
	Gas	5,280,907	7,099,558	4,244,436	826,947	
	Liquid Gas	145,778	37,066	0	0	
Valley	Oil	394,474	4,876,139	558,654	366,054	1,608,527
	Gas	341,688	917,331	640,739	43,079	
Wibaux	Oil	1,062,711	14,450,789	4,928,125	1,284,086	6,212,211
	Gas	76,430	223,321	0	0	
Yellowstone	Oil	49,527	659,505	215,698	99,108	314,806
State Total	Oil	20,703,960	\$286,919,471	\$109,241,412	\$ 33,392,145	\$190,369,985
	Gas	37,092,980	\$ 65,954,924	\$ 40,514,528	\$ 7,221,903	
	Liquid Gas	5,130,798	\$ 654,577	\$ 0	\$ 0	

LOCAL GOVERNMENT SEVERANCE TAX - GAS

1989 Production - Taxable 1990

County	-----Bbl. Extracted-----				-----Taxable Value of Production-----			
	Regular	Stripper	Royalties	Total	Regular	Stripper	Royalties	Total
Blaine	5,227,161	913,215	934,641	7,075,017	\$ 9,895,850	\$ 1,449,360	\$1,748,222	\$13,093,432
Carbon	697,700	132,613	94,704	925,017	1,416,666	202,476	156,224	1,775,366
Carter	2	0	0	2	0	0	0	0
Chouteau	675,505	168,382	117,442	961,329	916,052	236,116	156,486	1,308,654
Custer	33,233	30,856	4,542	68,631	90,781	105,267	14,225	210,273
Daniels	3,165,055	642,709	555,458	4,363,221	0	0	0	0
Dawson	5,724	5,575	1,875	13,174	3,665	3,571	1,197	8,433
Fallon	13,427	928,897	66,444	1,008,769	37,066	3,293,641	249,824	3,580,531
Fergus	61,038	0	5,215	66,253	99,506	0	8,502	108,008
Glacier	1,151,538	1,408,118	272,200	2,831,855	1,727,429	2,136,711	393,641	4,257,781
Golden Valley	53,420	13,269	9,146	75,835	69,283	16,557	11,759	97,599
Hill	3,315,041	317,448	577,086	4,209,575	7,314,145	661,822	1,249,718	9,225,685
Liberty	580,478	1,003,643	243,331	1,827,452	759,528	1,343,414	325,627	2,428,569
Phillips	681,559	3,931,113	729,347	5,342,019	1,797,918	12,167,941	2,318,667	16,284,526
Pondera	26,992	286,396	46,501	359,889	35,917	452,959	63,058	551,934
Prarie	0	175	2	178	0	2,014	29	2,043
Richland	640,678	288,657	152,033	1,081,368	1,037,430	344,926	224,588	1,606,944
Roosevelt	225,447	75,843	58,765	360,056	125,221	50,645	34,125	209,991
Sheridan	442,938	158,769	95,851	697,558	406,595	71,786	72,507	550,888
Stillwater	88,966	136,210	41,924	267,101	114,146	462,754	113,999	690,899
Teton	0	48,482	6,926	55,408	0	39,745	5,678	45,423
Toole	1,648,686	2,707,341	691,110	5,047,137	2,313,517	3,528,506	874,100	6,716,123
Valley	0	341,975	19,670	361,644	0	904,121	51,311	955,432
Wibaux	0	38,875	548	39,423	0	447,996	6,314	454,310
STATE	18,734,587	13,578,561	4,724,763	37,037,911	\$28,160,715	\$27,922,328	\$8,079,801	\$64,162,844

LOCAL GOVERNMENT SEVERANCE TAX - OIL

1989 Production - Taxable 1990

County	-----Bbl. Extracted-----				-----Taxable Value of Production-----			
	Regular	Stripper	Royalties	Total	Regular	Stripper	Royalties	Total
Big Horn	4,622	50,474	3,249	58,345	\$ 68,047	\$ 663,085	\$ 42,001	\$ 773,133
Blaine	49,558	99,943	20,044	169,545	764,536	1,409,552	296,235	2,470,323
Carbon	465,497	23,858	38,030	527,385	7,905,683	427,650	617,163	8,950,496
Carter	4,515	0	0	4,515	88,753	0	0	88,753
Daniels	247,370	90,343	30,499	368,212	0	48,630	0	48,630
Dawson	230,412	5,606	15,909	251,927	4,054,193	97,806	280,605	4,432,604
Fallon	4,281,474	32,124	346,465	4,660,063	71,759,182	551,522	5,781,345	78,092,049
Garfield	30,311	7,031	4,439	41,781	510,015	121,912	75,347	707,274
Glacier	159,545	699,004	101,770	960,318	2,740,391	12,439,393	1,778,344	16,958,128
Golden Valley	0	3,098	208	3,306	0	50,143	3,362	53,505
Hill	36	915	290	1,241	486	14,114	4,477	19,077
Liberty	93,702	72,814	21,910	188,427	1,635,124	1,282,236	383,561	3,300,921
McCone	26,648	9,515	7,848	44,011	410,393	166,167	125,660	702,220
Musselshell	455,237	64,166	96,065	615,468	7,725,661	1,094,658	1,628,742	10,449,061
Petroleum	22,584	33,066	5,990	61,639	383,440	608,528	105,236	1,097,204
Pondera	32,271	199,216	34,287	265,773	563,234	3,441,296	600,556	4,605,086
Powder River	554,765	6,512	79,451	640,728	10,105,286	117,055	1,443,023	11,665,364
Prarie	52,444	0	1,076	53,520	884,402	0	18,208	902,610
Richland	2,299,558	114,195	397,641	2,811,393	40,518,381	2,020,712	6,988,738	49,527,831
Roosevelt	1,201,718	51,065	196,255	1,449,038	21,185,701	900,253	3,439,515	25,525,469
Rosebud	507,618	41,496	64,813	613,926	8,781,026	721,288	1,117,948	10,620,262
Sheridan	1,769,955	22,002	289,214	2,081,171	30,526,987	411,154	5,003,873	35,942,014
Teton	0	95,200	16,283	111,482	0	1,618,511	275,881	1,894,392
Toole	61,082	432,136	83,883	577,102	1,086,203	7,531,144	1,429,628	10,046,975
Valley	252,864	12,695	24,471	290,031	3,963,285	197,243	383,834	4,544,362
Wibaux	864,187	0	29,669	893,855	14,578,592	0	516,166	15,094,758
Yellowstone	18,909	14,908	6,069	39,886	315,254	279,123	101,012	695,389
STATE	13,686,881	2,181,381	1,915,826	17,784,088	\$230,554,255	\$36,213,175	\$32,440,460	\$299,207,890

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1988 Production -- Taxable 1989

		Bbl., MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable*
Blaine	Gas	2,352,425	\$ 3,700,906	\$ 3,080,598	\$ 513,358	\$ 3,593,9562
Carbon	Gas	151,929	231,778	179,548	38,731	218,279
Choteau	Gas	48,454	67,109	56,821	6,922	63,743
Dawson	Oil	57,140	801,242	670,303	65,661	735,964
Fallon	Gas	53,346	95,241	73,673	9,717	83,390
	Oil	432,050	5,718,691	4,941,190	541,451	5,482,641
Glacier	Gas	96,703	133,378	115,302	14,180	129,482
	Oil	882	12,703	10,943	1,760	12,703
	Liquid Gas	1,019	250	206	13	219
Golden Valley	Gas	57,413	64,795	51,673	13,120	64,793
Hill	Gas	1,482,302	2,221,615	1,869,135	281,175	2,150,310
Liberty	Gas	9,036	12,418	10,659	982	11,641
Musselshell	Oil	3,439	43,383	36,378	7,005	43,383
Pondera	Gas	103,678	163,132	141,662	19,751	161,413
	Oil	8,267	115,897	97,192	11,441	108,633
Richland	Gas	38,072	45,465	23,006	6,324	29,330
	Oil	366,311	5,193,813	4,350,153	734,318	5,084,471
	Liquid Gas	191,584	41,340	35,131	5,621	40,752
Roosevelt	Oil	16,264	233,656	204,765	29,252	234,017
Rosebud	Oil	10,106	141,270	123,533	17,615	141,148
Sheridan	Gas	38,926	15,482	8,026	1,034	9,060
	Oil	224,625	3,102,665	2,590,641	328,654	2,919,295
Stillwater	Gas	113,003	150,261	127,328	19,208	146,536
Toole	Gas	1,229,328	1,632,577	1,370,102	245,224	1,615,326
	Oil	60,505	890,424	731,290	122,243	853,533
Valley	Oil	55,296	704,179	571,817	107,103	678,920
Wibaux	Gas	2,747	5,753	4,336	514	4,850
	Oil	40,682	544,585	465,393	49,192	514,585
Yellowstone	Oil	18,281	245,670	191,469	54,201	245,670
State Total	Oil	1,294,848	\$ 17,748,178	\$ 14,985,067	\$ 2,069,896	\$ 17,054,963
	Gas	5,777,363	\$ 8,539,908	\$ 7,111,868	\$ 1,170,241	\$ 8,282,109
	Liquid Gas	192,603	\$ 41,590	\$ 35,337	\$ 5,634	\$ 40,971

* Total amount taxable is gross value minus non-taxable royalty interests.

OIL AND GAS NET PROCEEDS - NEW PRODUCTION

1989 Production -- Taxable 1990

		Bbl.,MCF, or Gal. Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable*
Blaine	Gas	3,159,810	\$ 4,867,541	\$ 3,961,930	\$ 735,853	\$ 4,697,783
Carbon	Gas	152,650	232,033	192,690	36,917	229,607
	Oil	828	14,920	12,929	1,214	14,143
Choteau	Gas	83,797	113,033	98,681	9,634	108,315
Dawson	Oil	80,226	1,406,743	1,193,161	88,801	1,281,962
Fallon	Gas	78,952	166,155	144,579	16,378	160,957
	Oil	655,673	10,813,594	9,349,317	1,049,768	10,399,085
Glacier	Gas	102,546	142,798	123,925	16,086	140,011
	Oil	1,006	17,995	15,747	2,249	17,996
	Liquid Gas	10,552	2,625	2,288	313	2,601
Golden Valley	Gas	88,450	99,480	79,334	20,144	99,478
Hill	Gas	2,136,364	3,189,798	2,526,707	530,694	3,057,401
Liberty	Gas	34,472	48,101	40,883	6,404	47,287
Musselshell	Gas	5,826	8,838	7,252	1,586	8,838
	Oil	9,196	151,254	124,529	26,728	151,257
Petroleum	Oil	9,320	153,843	128,458	25,385	153,843
Phillips	Gas	11,038	35,169	30,105	1,210	31,315
Pondera	Gas	95,092	161,350	131,467	18,282	149,749
	Oil	5,597	95,684	80,354	11,295	91,649
Richland	Gas	77,382	87,221	67,792	13,998	81,790
	Oil	512,190	8,723,377	7,426,572	1,361,029	8,787,601
	Liquid Gas	384,449	93,343	78,931	13,616	92,547
Roosevelt	Gas	3,217	1,298	1,057	238	1,295
	Oil	27,573	487,354	411,906	74,738	486,644
Rosebud	Oil	10,235	174,393	152,132	21,539	173,671
Sheridan	Gas	60,509	33,312	24,057	3,614	27,671
	Oil	322,271	5,585,087	4,712,292	671,376	5,383,668
Stillwater	Gas	21,964	34,636	29,021	3,646	32,667
Toole	Gas	1,730,660	2,248,634	1,903,457	310,606	2,214,063
	Oil	72,677	1,288,010	1,059,643	151,376	1,211,019
Valley	Oil	48,093	750,182	608,995	115,868	724,863
Wibaux	Gas	2,627	8,467	7,241	759	8,000
	Oil	48,222	789,090	674,337	71,285	745,622
Yellowstone	Oil	13,924	231,791	180,723	51,159	231,882
State Total	Gas	7,845,356	\$ 11,482,864	\$ 9,370,178	\$ 1,726,049	\$ 11,096,227
	Oil	1,817,031	\$ 30,683,317	\$ 26,131,095	\$ 3,723,810	\$ 29,854,905
	Liquid Gas	395,001	\$ 95,968	\$ 81,219	\$ 13,929	\$ 95,148

* Total amount taxable is gross value minus non-taxable royalty interests.

IV. CORPORATION TAXES

Corporate License and Income Taxes

Most corporations engaged in business for financial gain in Montana are subject to a corporate license tax. A small number of corporations are subject to Montana's corporate **income** tax, rather than the corporate license tax because of the limited scope of their activity in the state.

Many non-profit educational, fraternal, religious and marketing cooperative associations are exempt from paying the tax. However, any unrelated business income earned by an exempt corporation is taxable if it results in a federal tax liability of more than \$100.

Corporations that have sales not exceeding \$100,000 in Montana and are domiciled elsewhere and do not own or rent real property within the state may elect to pay an alternate tax of .5% of gross sales made in Montana. Few corporations choose this alternative.

Banks and savings and loan associations are treated, for corporate tax purposes, similarly to other corporations, but 80% of the tax they pay is returned to the counties in which the bank or savings and loan association is located. This allocation was designed to reimburse local governments for revenue lost when the property tax on bank shares was repealed in 1979.

Montana's corporate tax rate is 6 3/4% of net income (gross income minus allowable deductions) or \$50, whichever is greater. Gross income is the same as for federal corporate taxes. For corporations electing water's edge filing methods, the tax rate is 7% of net income. In addition, a surcharge of 5% will be imposed on the corporation license tax for tax year 1990.

Allowable deductions include all ordinary and necessary business expenses, certain losses and depreciation of assets, resource depletion allowance, interest paid on business debts, taxes paid (except all taxes measured by net income or profits), certain charitable contributions, certain energy-related investments, and net operating losses.

Under Montana law, corporations are allowed to reduce corporate tax liability by claiming certain credits. The reductions allowed are contractor's gross receipt tax credit, new industry credit, interest differential credit for low interest energy loans, Montana Capital Company credit, and credit for dependent care assistance.

HB56, passed during the June, 1989 Special Legislative Session, accelerated corporate tax payments by requiring quarterly, rather than annual, payments. This "one-time" acceleration increased revenues in FY90 by \$18.5 million. This acceleration will continue into FY91, with a similar revenue impact anticipated for that year as well.

Revenues collected from corporations other than financial institutions are deposited as follows:

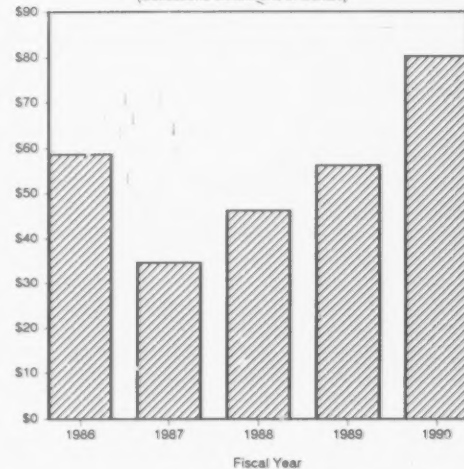
- 1) 64% to the General Fund
- 2) 25% to the School Foundation Program
- 3) 11% to the Long Range Building Program

Allocations of revenues collected from financial institutions are:

- 1) 80% to local governments
- 2) 12.8% to the General Fund
- 3) 5% to the School Foundation Program
- 4) 2.2% to the Long Range Building Program

Corporation License & Income Tax

(Collections in Millions of Dollars)



Corporate License and Income Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$58,584,784	\$34,567,815	\$46,200,103	\$56,139,749	\$80,315,564

The following tables provide statistical information on Montana's Corporate License and Income Taxes for fiscal year 1989:

	FY 89	FY 90
Number of returns filed electing treatment as small business corporations	5,124	5,425
Number of returns filed as inactive corporations	3,143	3,159
Number of corporations liable for the \$50 minimum tax	9,821	9,416
Number of Returns Filed by Standard Industrial Code Class		
Agriculture	3,306	3,194
Mining	1,602	1,500
Construction	1,726	1,651
Manufacturing	1,465	1,414
Transportation and Public Utilities	963	907
Wholesale and Retail Trade	4,045	3,904
Finance, Insurance, and Real Estate	2,803	2,934
Services	3,886	3,889
Other	49	59
No Category Listed	2,059	2,062
Total	21,903	21,547

***Top 50 Taxpayers (Corporate License Tax)**

	-----Fiscal Year 1989-----		-----Fiscal Year 1990-----	
	Number	Montana Tax Liability	Number	Montana Tax Liability
Oil & Gas	6	\$ 2,201,671	9	\$ 3,906,264
Financials	8	1,781,125	6	1,167,996
Transportation and Utilities	7	6,579,313	7	9,393,760
Mining -- Energy and Non-Energy	10	5,204,257	6	2,206,583
Retail Sales	19	4,531,615	20	5,715,080
Manufacturing	0		2	3,472,215
Total	50	\$ 20,297,981	50	25,861,898
Percent of total Corporate Tax Liability		41.85%		49.65%

*This list does not necessarily reflect payments received in FY 89 or FY 90.

Banks and Savings and Loans

	FY 89	FY 90
Total Tax paid by financials	\$ 5,353,581	\$ 6,169,795
Refunds to counties (80%)	\$ 4,282,865	4,935,836

The table below provides information on corporate tax credits for fiscal years 1989 and 1990.**

	-----Fiscal Year 1989-----		-----Fiscal Year 1990-----	
	Number of Corporations	Total Amount of Credit	Number of Corporations	Total Amount of Credit
Investment Credit	1,054	\$ 221,080	822	\$ 219,715
Contractor's Gross Receipt Credit	165	\$ 357,160	164	500,495
Capital Credit	50	\$ 82,912	44	164,701

**Note: There are fewer than five corporations who used the New Industry Credit and the Interest Differential Credit in FY 89.

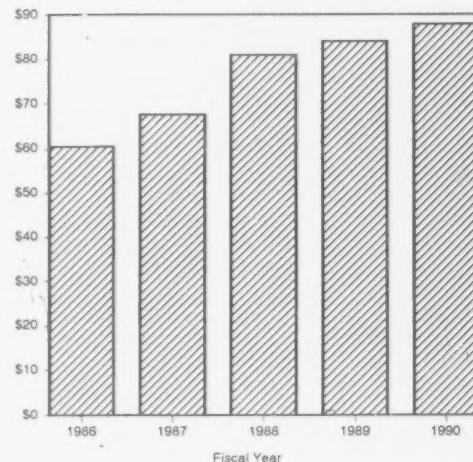
V. MOTOR FUELS TAXATION

Gasoline Distributors License Tax

Effective July 1, 1987, the tax on gasoline sold in the state was increased from 17¢ per gallon to 20¢ per gallon. The gasoline license tax is collected by the distributor and remitted monthly to the Department. Distributors are allowed to deduct 1% of the tax as an allowance for evaporation.

For each gallon of gasoline distributed from July 1, 1989 through June 30, 1991 there is a one cent per gallon storage tank cleanup fee. The storage tank cleanup fee is 0.75 cents per gallon of gasoline distributed after July 1, 1991.

Gasoline Distributors License Tax
(Collections in Millions of Dollars)



The tax collections are distributed as follows

- 1) 0.9% of total collections to the State Motor Boat Fund for the operation of parks;
- 2) 0.5% of total collections to the Snowmobile Park Account;
- 3) 0.04% of total collections to the Aeronautics Revenue Fund;
- 4) \$54,000 to the Montana rural technical assistance transportation program;
- 5) \$6,323,000 to Montana's counties and \$7,623,000 to cities and towns each year for road construction, repair and maintenance;
- 6) \$4,279,437 (FY 90) to the Storage Tank Cleanup Account; and
- 7) The remainder, (\$68,622,782 in fiscal year 1990), to the Highway Earmarked Account.

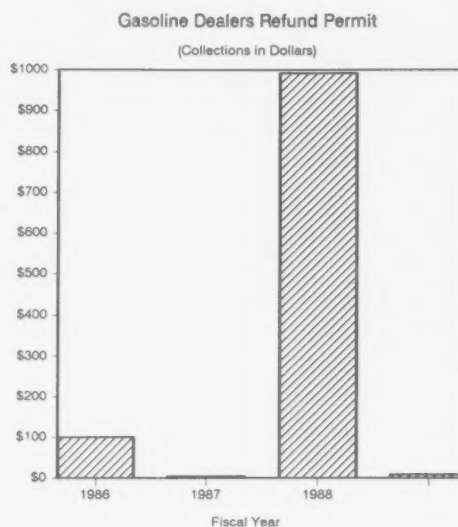
This tax is imposed only on gasoline used to propel vehicles on public streets and highways. Refunds for off-highway use totalled \$3,857,699 in fiscal year 1990. A refund applicant, whose use qualifies as agricultural, may request a refund of 60% of the applicable tax on gallons of gas, as indicated by bulk delivery invoices, as an estimate of off-roadway use.

	FY 86	FY 87	FY 88	FY 89	FY 90
Gallons of gasoline consumed	430,861,213	445,358,216	437,430,422	443,808,884	443,599,707
Gallons on which tax was refunded in whole	1,291,000	1,170,923	1,071,450	1,260,750	1,371,132
Gallons on which tax was refunded 60%	20,165,000	18,672,541	17,505,000	18,074,430	17,921,875
Net collections *	\$ 60,481,888	\$ 67,631,602	\$ 80,889,296	\$ 83,951,441	\$ 87,893,465

* Note: FY 90 collections include \$4,279,437 in storage tank cleanup fees.

Gasoline Dealers Refund Permit

Any person selling gasoline on which a refund may be claimed must obtain a gasoline dealers refund permit. A nontransferable license shall be issued and be effective until canceled or suspended by the department. The \$3 fee was eliminated as of July 1, 1989.



	FY 86	FY 87	FY 88	FY 89
Number of permits	549	503	484	500
Permit collections	\$ 100	\$ 4	\$ 994	\$ 9

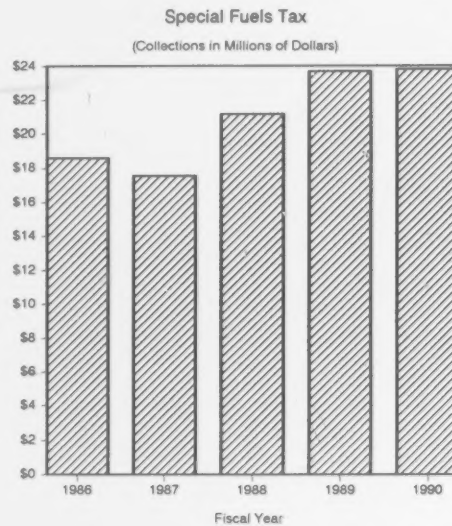
Gasohol Production and Tax Incentive

During fiscal years 1979-1983, gasohol in Montana was taxed at a reduced rate. Effective July 1, 1983, alcohol distributors were eligible for a 70¢ per gallon of fuel alcohol incentive. On April 1, 1987 the incentive fell to 30¢ a gallon and will remain in effect until June 30, 1993. State law allows payments to producers only if the alcohol is distilled in Montana from Montana agricultural products.

	FY 86	FY 87	FY 88	FY 89	FY 90
Number of gallons of gasohol sold	15,315,270	3,279,740	1,541,690	85,850	180,150
Incentive payments	\$ 925,905	\$ 319,716	\$ 235,154	\$ 55,595	\$ 361,016

Special Fuel Tax

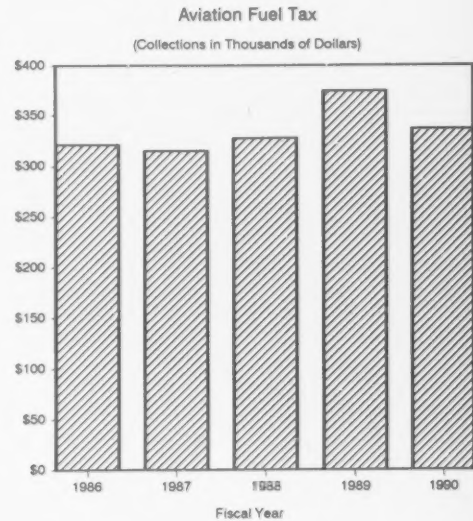
A tax of 20¢ per gallon is imposed on all diesel fuel (or other volatile liquid, except liquid petroleum gas, of less than 46 API gravity test consumed in the state) sold for use on the state's roads or used on public construction projects. This tax is refundable if the fuel is used for off-highway purposes or private construction projects. Collections are deposited in the Highway Earmarked Account.



	FY 86	FY 87	FY 88	FY 89	FY 90
Gallons of diesel consumed	110,484,153	109,504,250	101,644,190	118,511,950	119,107,740
Tax rate per gallon	\$.17	\$.20	\$.20	\$.20	\$.20
Gallons on which tax was refunded	2,932,959	3,330,588	3,793,460	4,969,472	5,107,210
Net collections including penalties and interest	\$ 18,576,576	\$ 17,541,396	\$ 21,185,520	\$ 23,702,390	\$ 23,821,548

Aviation Fuel Tax

A tax of 1¢ per gallon is imposed on aviation gasoline imported for sale, use or distribution in the state. The tax is collected by the distributor and remitted monthly to the Department. The taxes collected are used to fund the state's aeronautic program.



FY 86
\$320,791

FY 87
\$315,058

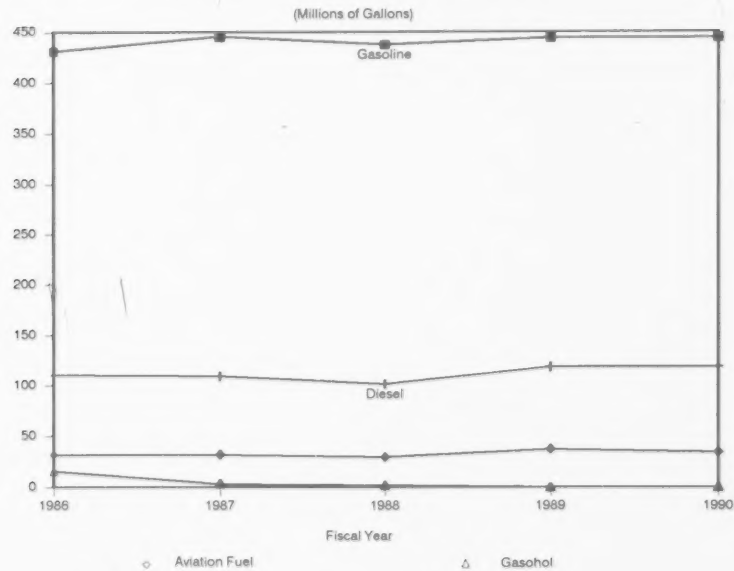
Aviation Fuel Tax Collections

FY 88
\$327,252

FY 89
\$374,046

FY 90
\$336,530

Motor Fuel Consumption In Montana



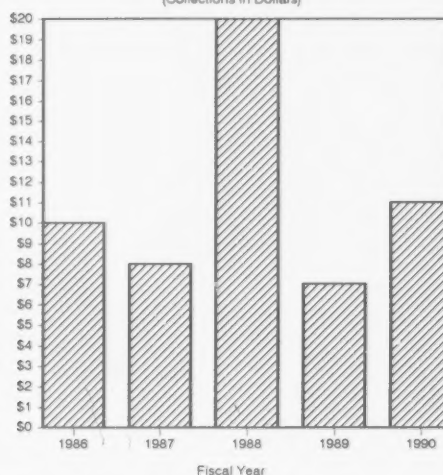
VI. OTHER TAXES

Retail Coal Dealers License Tax

People importing coal for sale in the state must pay a license tax of 5¢ per ton. The tax is collected quarterly and is deposited in the General Fund.

Retail Coal Dealers License Tax

(Collections in Dollars)



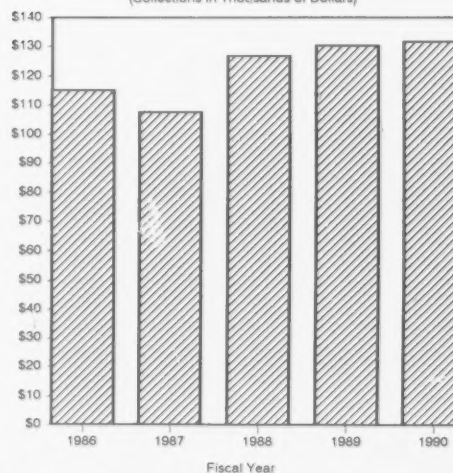
	FY 86	FY 87	FY 88	FY89	FY90
Number of retailers	1	1	3	1	1
Number of tons of coal sold	200	133	392	148	146
Total tax paid (including penalty and interest)	\$ 10	\$ 8	\$ 20	\$ 7	\$ 11

Cement and Gypsum Taxes and Licenses

Producers of cement and cement products are required to pay a license tax of 22¢ per ton. Gypsum and gypsum products are taxed at 5¢ per ton. Individuals importing cement and gypsum for sale in Montana must pay 22¢ and 5¢ respectively for every ton that has not been paid for under any other law. All cement and gypsum collections are deposited to the credit of the General Fund.

Cement & Gypsum Taxes & Licenses

(Collections in Thousands of Dollars)

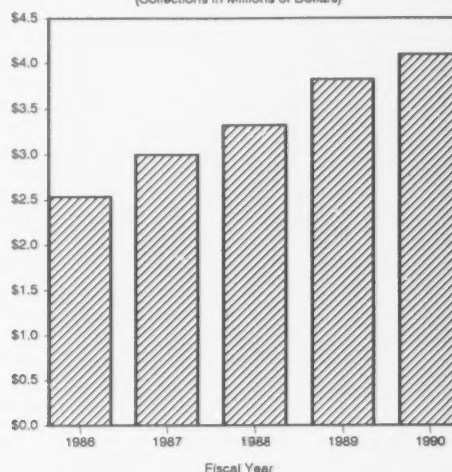


	FY 86	FY 87	FY 88	FY89	FY90
Number of producers or retailers	17	16	11	9	7
Number of tons of cement and gypsum	568,120	526,278	573,149	592,726	599,150
Total tax paid (including penalty and interest)	\$115,057	\$107,519	\$126,650	\$130,406	\$131,592

Electricity and Electrical Energy License Tax

A quarterly tax is imposed on any business in the state engaged in the generation of electrical energy. The tax is \$.0002 per kilowatt hour of electrical energy generated, manufactured or produced. Electric energy producers license tax collections are deposited in the General Fund.

Electrical Energy Producers License Tax
(Collections in Millions of Dollars)

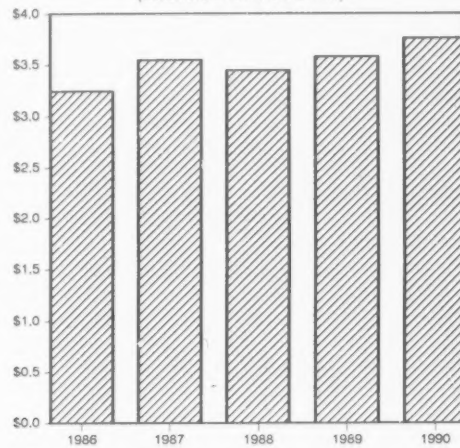


	Number of electrical energy generators	Kilowatt hours generated	Total tax paid (including penalty and interest)
FY 86	7	14,538,495,907	\$ 2,530,403
FY 87	7	17,077,962,313	2,991,861
FY 88	7	18,006,992,578	3,311,082
FY 89	7	20,514,374,579	3,815,964
FY 90	7	21,849,722,787	4,100,543

Telephone Company License Tax

All gross income, in excess of \$250 per quarter, derived from any telephone business (including the transmission of messages over telephone lines or microwave electronic equipment) in Montana is subject to a license tax. Persons conducting such a business in the state pay a tax of 1.725% of gross income in excess of \$250 per quarter. License taxes collected are deposited in the General Fund.

Telephone License Tax
(Collections in Millions of Dollars)



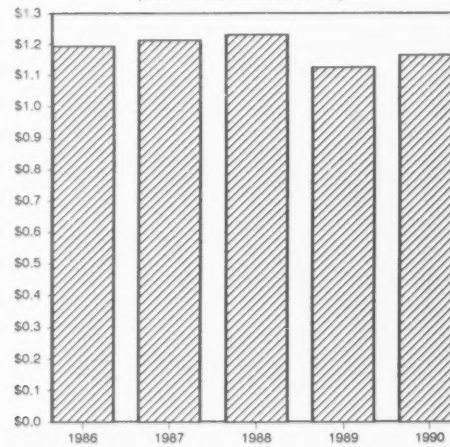
**Total tax paid
(including penalty
and interest)**

	Number of Accounts	Total Gross Income	
FY 86	10	\$ 187,906,338	\$ 3,243,935
FY 87	15	193,059,355	3,546,256
FY 88	10	202,073,235	3,450,499
FY 89	11	204,088,062	3,580,073
FY 90	21	215,141,632	3,760,038

Freight Line Company Tax

Freight line operations in Montana are subject to a tax of 5 1/2% of total gross earnings derived from business in the state. Freight line company license tax collections are deposited in the General Fund.

Freight Line Company Tax
(Collections in Millions of Dollars)

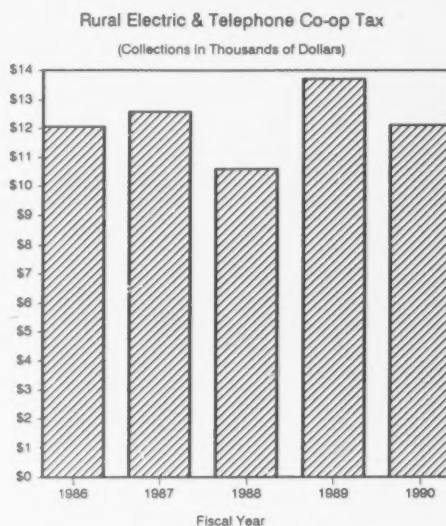


**Total tax paid
(including penalty
and interest)**

	Number of Accounts	Total Gross Income	
FY 86	45	\$ 21,727,562	\$ 1,195,066
FY 87	16	22,040,918	1,212,219
FY 88	16	22,463,447	1,229,618
FY 89	13	20,420,756	1,125,739
FY 90	14	21,261,368	1,166,312

Rural Electric Telephone Co-op Tax

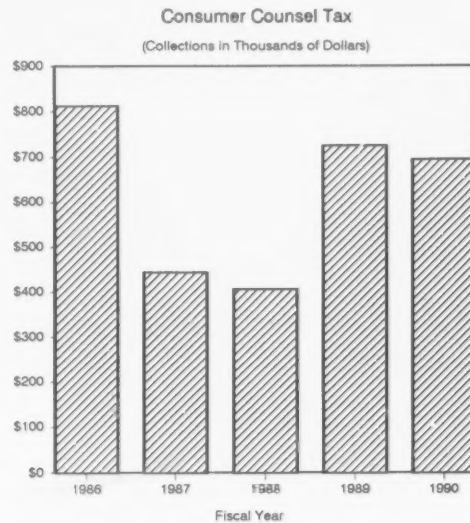
Electric and telephone cooperatives are subject to a license tax of \$10 for every 100 people they serve within the state. They are exempt from all other excise or income taxes. Collections are deposited in the state's General Fund.



	FY 86	FY 87	FY 88	FY89	FY 90
Number of co-operatives	40	42	42	42	40
Total tax paid (including penalty and interest)	\$ 12,057	\$ 12,589	\$ 10,597	\$ 13,723	\$ 12,127

Consumer Counsel Tax

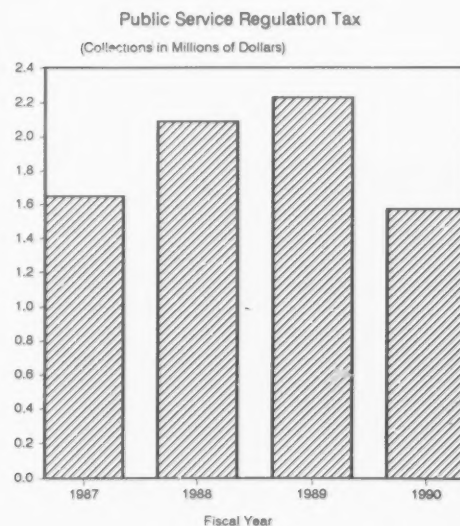
All companies providing services which are regulated by the Public Service Commission are subject to a quarterly Consumer Counsel Tax on gross operating revenue. The tax rate is set annually for the succeeding fiscal year to cover appropriations to the office of the consumer counsel. All collections are deposited in an Earmarked Revenue Fund.

**Consumer Counsel Tax Collections**

FY 86	FY 87	FY 88	FY 89	FY 90
\$811,769	\$444,816	\$407,471	\$723,724	\$693,334

Department of Public Service Regulation Tax

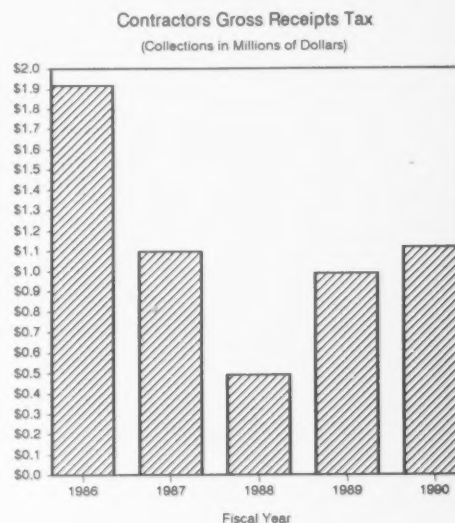
All companies providing services which are regulated by the Public Service Commission are subject to a quarterly tax on gross revenues excluding revenues from sales to other regulated companies for resale. The tax rate is set annually for the succeeding fiscal year. All collections are deposited to the general fund.

**Public Service Regulation Tax**

FY 87	FY 88	FY 89	FY 90
\$1,649,293	\$2,085,218	\$2,224,352	\$1,571,595

Public Contractor's Gross Receipts Tax

Prime contractors and all levels of subcontractors must pay a tax amounting to 1 percent of all public contracts over \$5,000. Contractors can obtain part or all of the tax back by requesting refunds for personal property taxes paid on assets used in their contracting business and by claiming credit on their individual Montana income tax return or Montana Corporation License Tax return. Revenues are deposited to the credit of the General Fund.

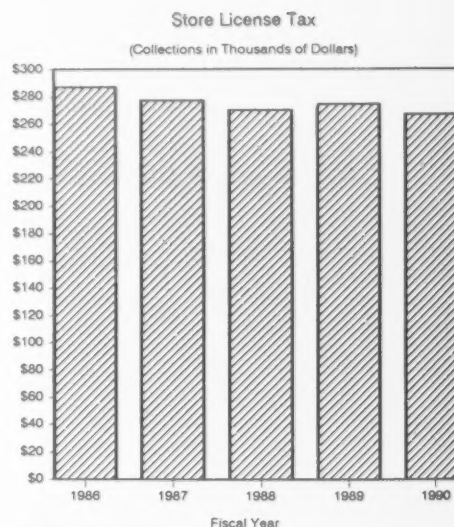


Public Contractor's Gross Receipts Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$1,916,303	\$1,094,458	\$488,446	\$987,887	\$1,118,458

Store License Tax

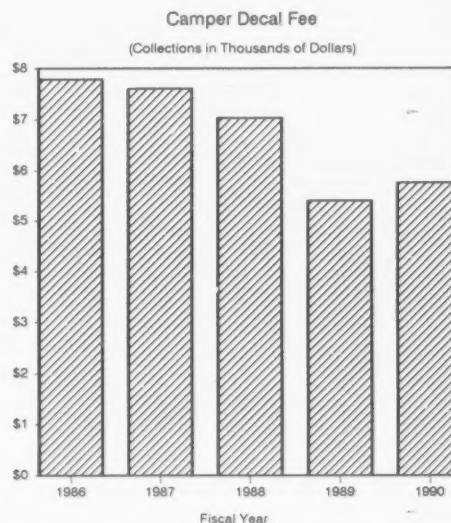
The Store License Tax applies to retail stores or mercantile establishments. The tax per store depends on annual gross receipts and the number of stores in the chain in Montana. Stores having receipts in excess of \$350,000 pay taxes that range from \$11 to \$206. Smaller establishments pay between \$11 and \$44.50. The tax for a wholesale store is \$43.50. Collections are deposited in the General Fund.



	Number of wholesale stores	Number of retail stores	Total tax paid (including penalty and interest)
FY 86	1,106	11,920	\$ 286,823
FY 87	1,005	11,834	276,937
FY 88	1,066	11,430	270,026
FY 89	1,021	11,057	274,246
FY 90	754	11,063	266,688

Camper Certificate and Decal

Camper owners in Montana pay a yearly decal fee of \$1. This tax insures the payment of a fee in lieu of property tax on campers. Camper Decal collections are deposited in the General Fund.

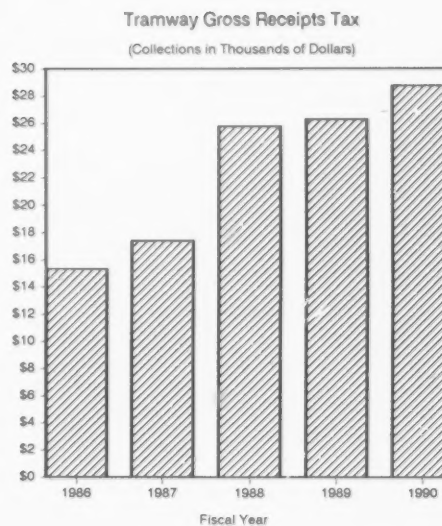


Camper Decal Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$ 7,787	\$ 7,615	\$ 7,042	\$ 5,397	\$ 5,755

Tramway Gross Receipts Tax

An assessment of 1/4 of 1% of the gross receipts of all passenger tramways operated in Montana is imposed by the Department of Administration. A minimum of \$100 is collected annually from the owners of passenger tramway systems. The tax is collected by the Department of Revenue and deposited in the Special Revenue Fund.



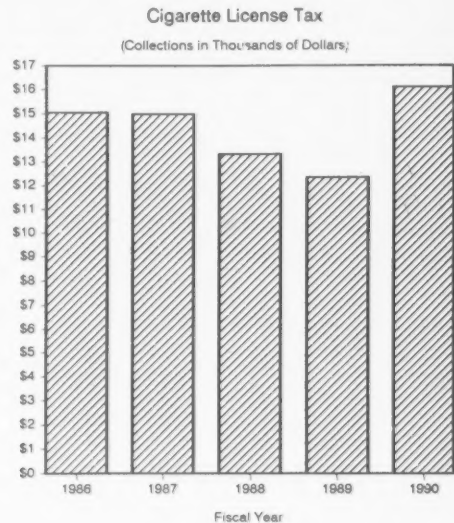
Tramway Gross Receipt Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$ 15,333	\$ 17,373	\$ 25,742	\$ 26,273	\$ 28,755

Cigarette Wholesale and Retailer License

A tax is imposed on cigarette dealers in Montana. Wholesalers, subjobbers and vendors (possessing 10 or more machines) pay an annual license fee of \$50. Retailers and vendors (possessing 9 or less machines) pay an annual license fee of \$5.

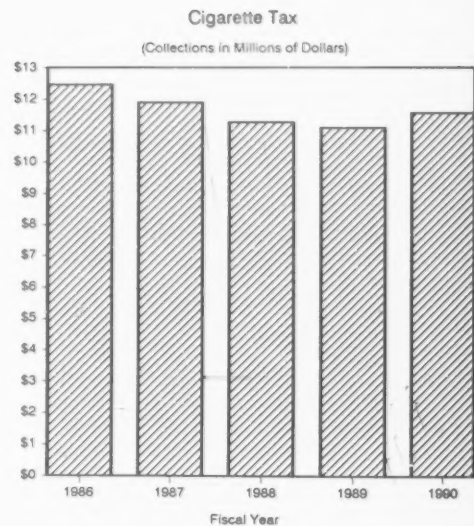
	Number of licenses	Total fees paid
FY 86	2,424	\$ 15,035
FY 87	2,260	14,975
FY 88	2,154	13,325
FY 89	1,760	12,317
FY 90	2,128	16,095



Cigarette Sales Tax

Cigarette wholesalers in the state pay a tax of 18¢ per package of 20 cigarettes. The tax is included in the retail price of the cigarettes. A tax insignia must be affixed to each package within 72 hours after receipt by the distributor or dealer. Wholesalers and dealers are entitled to purchase insignias at face value less the following percentages which are allowed to defray costs of affixing insignias and pre-collecting the tax on behalf of the State of Montana:

- 1) 6% for up to 2,580 cartons purchased in any calendar month;
- 2) 4% for any portion of the next 2,580 cartons purchased in any calendar month; and
- 3) 3% for purchases in excess of 5,160 cartons in any calendar month.



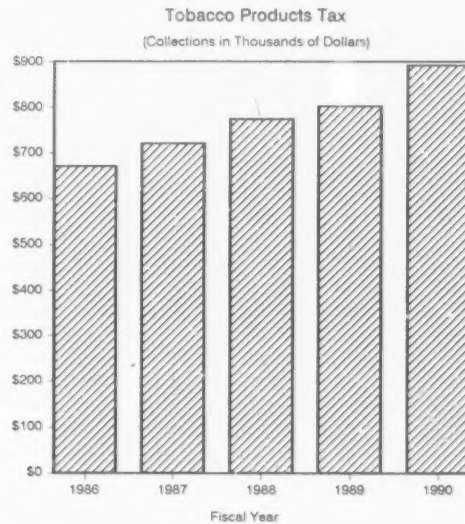
All money collected from the Cigarette Sales Tax is deposited in the Long-Range Building Program Fund. Prior to November 1, 1989, 79.75% of the deposits were allocated to the Debt Service Fund Type and 20.25 went to the Capital Projects Fund Type. After November 1, 1989, 70.89% of the deposits are allocated to the Debt Service Fund Type and 29.11% goes to the Capital Projects Fund Type.

Cigarette Sales Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$12,469,883	\$11,895,275	\$11,278,326	\$11,113,087	\$11,567,081

Tobacco Products Tax

All tobacco products, excluding cigarettes, are subject to a tax of 12 1/2% of their wholesale price. The tax is collected from the wholesaler less a 5% defrayment for collection and administrative expenses. Collections are deposited in the Long-Range Building Program Debt Service Fund.

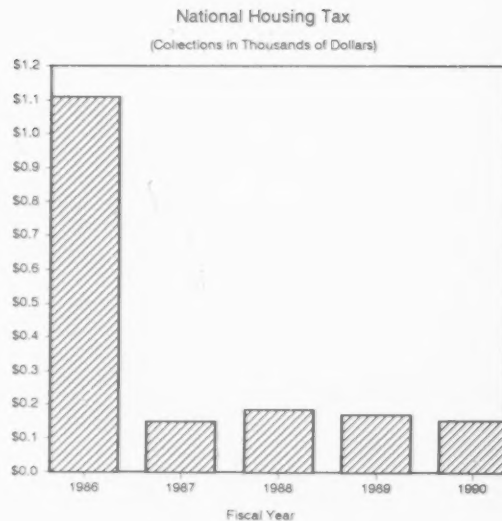


Tobacco Products Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$669,932	\$720,332	\$773,440	\$802,615	\$893,111

National Housing Tax

The Department of Revenue is authorized to request payments in lieu of taxes, from the United States, for providing services for federal projects. The amount of payment is based on the estimated cost to the state of providing the services. All payments received are deposited in the University Millage Special Revenue Account.



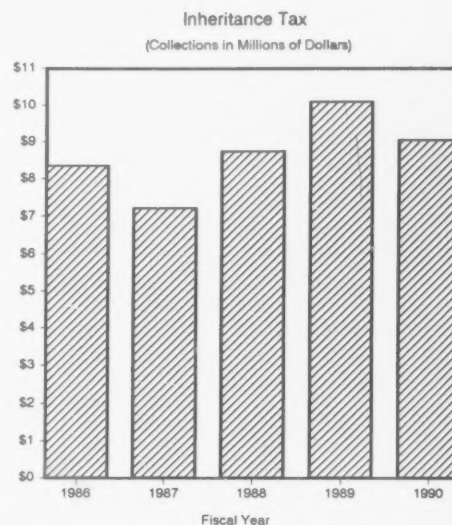
National Housing Tax

FY 86	FY 87	FY 88	FY 89	FY 90
\$1,109	\$150	\$184	\$170	\$153

Inheritance Tax

An inheritance or succession tax is paid by the recipient of any decedent's property or interest within Montana. Surviving spouses and children are 100% exempt from the tax (effective 1/1/79 and 1/1/81 respectively). The Inheritance Tax applies to non-residents if the transferred property is real and is located in Montana. Rates of taxation range from 2% to 8% of the clear market value if the inheritance is under \$25,000. The rate depends on the relationship of the beneficiary to the decedent. Tax rates are higher on amounts transferred in excess of \$25,000.

In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to federal estate tax. The estate tax is equal in amount to the maximum tax credit allowable for state death taxes against the federal estate tax less any inheritance tax paid. Proceeds collected under the inheritance tax are deposited in the General Fund.



Total Inheritance Taxes Paid

FY 86	FY 87	FY 88	FY 89	FY 90
\$8,364,764	\$7,212,092	\$8,745,457	\$10,091,548	\$9,049,129

Accommodations Tax

A tax is imposed on users of overnight lodging facilities. This tax is 4% of the accommodation charge and is collected by the owner or operator of the facility. The tax went into effect July 1, 1987.

Net collections (after administrative costs are paid) from the Accommodation Tax are transferred to a special revenue fund for state and tourism promotion. The monies are then distributed as follows: 1% goes to the Montana historical society, 2.5% goes to the university system for the Montana travel research program. Of the balance, 75% goes to the Department of Commerce for its direct use and the rest goes to various regional nonprofit tourism corporations unless that particular city-county area collects in excess of \$140,000 in proceeds annually. In this instance, half of the amount available for distribution to the nonprofit tourism corporation would instead go to a nonprofit convention and visitors bureau in that city-county region.

FY 88	FY 89	FY 90
\$3,372,658	\$5,017,693	\$5,488,764

Dangerous Drug Tax

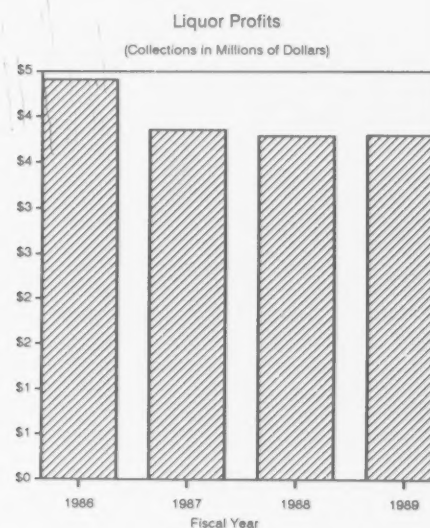
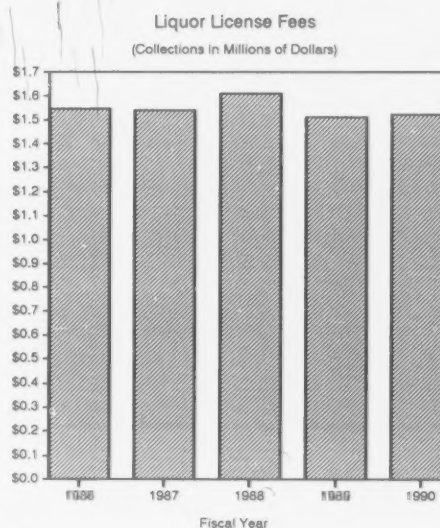
A tax is imposed on the possession and storage of dangerous drugs. This tax is 10% of the assessed market value of the drugs or a specified rate whichever is greater. In addition, a 5% charge is imposed to offset the costs of administration. The Department of Revenue allocates 33% of Drug Tax collections to the Department of Family Services for youth evaluation and chemical abuse programs. Of the remaining revenues, 50% goes to the Department of Justice to be used for grants to youth court chemical abuse assessments and the detention of youth offenders, and 50% goes to local law enforcement involved in the seizure.

FY 88	FY 89	FY 90
\$46,768	\$14,071	(\$29,860)

VII. LIQUOR TAXES AND PROFIT FROM STATE LIQUOR STORES

Nontax Collections

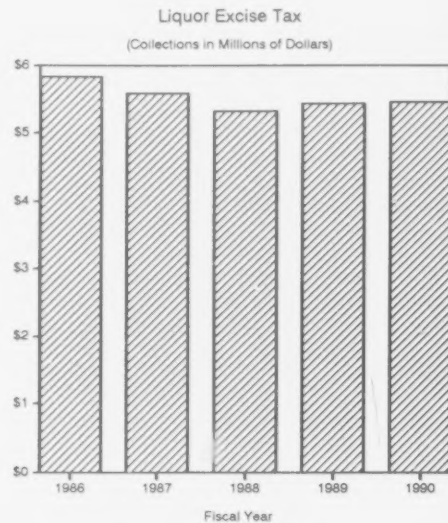
After July 1, 1974, All-Beverage Licenses issued in cities of 10,000 or more population are subject to a one-time fee of \$20,000 (not applicable to transfer or renewal of licenses prior to that date). In cities of 10,000 population or larger, an annual renewal fee of \$800 is charged. Smaller cities and towns require lower fees. The number of licenses available in any given area depends on the population. Nationally chartered veterans organizations, airlines, railroads, resorts and caterers pay specific fees different than those collected for other liquor licenses. Liquor license fees are deposited in the General Fund. Profits earned from the sale of liquor by the Department are also deposited in the General Fund. Liquor profits are determined by subtracting operating expenses, discounts and taxes from gross sales.



	FY 86	FY 87	FY 88	FY 89	FY 90
Liquor license fee collections	\$1,547,927	\$1,540,138	\$1,610,907	\$1,511,520	\$1,661,818
Liquor Profits	\$4,408,188	\$3,850,811	\$3,785,922	\$3,789,483	N/A

Liquor Excise Tax

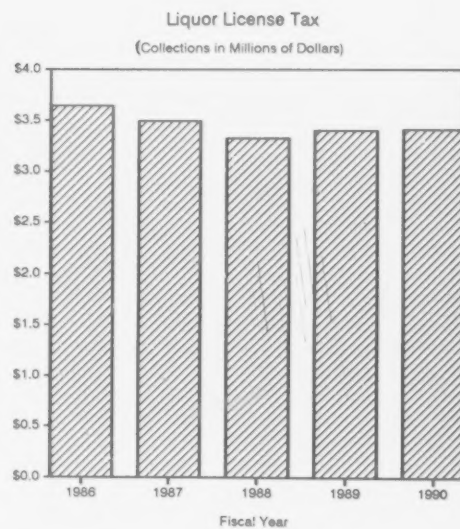
The Department of Revenue collects an excise tax of 16% of the retail selling price on all liquor sold by the state. Payment of the tax must not be later than the last day of the month immediately following the close of each quarter period. Collections are deposited with the State Treasurer, to the credit of the General Fund.

**Liquor Excise Tax Collections**

FY 86	FY 87	FY 88	FY 89	FY 90
\$5,833,106	\$5,589,174	\$5,322,934	\$5,438,423	\$5,458,345

Liquor License Tax

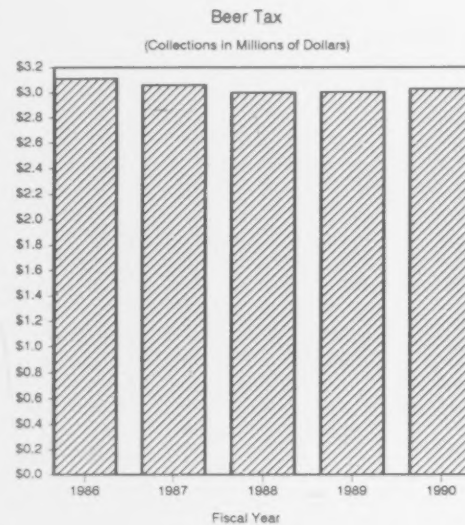
A license tax, amounting to 10% of the retail selling price of all liquor sold by the state is levied in Montana. The license tax is in addition to the liquor excise tax. The Department of Revenue allocates 30% of Liquor License Tax collections to county governments for distribution to incorporated cities and towns. An additional four and one-half percent is allocated to counties for county purposes. The remaining revenues collected from the Liquor License Tax are deposited in the State Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation and prevention of alcoholism. (Figure 4).

**Liquor License Tax Collections**

FY 86	FY 87	FY 88	FY 89	FY 90
\$3,645,692	\$3,490,356	\$3,323,773	\$3,399,014	\$3,405,267

Beer Tax

In addition to the annual license tax, a monthly tax of \$4.30 per barrel of thirty-one gallons is imposed on beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside. All revenue received from taxes on beer over and above \$2.80 per 31 gallons is deposited to the credit of the Incorporated Cities and Towns Beer Tax Account in the State Special Revenue Fund. All funds received by cities and towns are expended for purposes such as law enforcement, maintenance of transportation systems, and public health. One dollar collected on every 31 gallons of beer is deposited in the Special Revenue Fund to the credit of the Department of Institutions for treatment, rehabilitation, and prevention of alcoholism. The remaining balance of revenue collections is deposited in the General Fund (Figure 5).



Beer Tax Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$3,105,743	\$3,060,956	\$2,997,015	\$3,000,273	\$3,028,991

Figure 4. Liquor License Tax Allocation

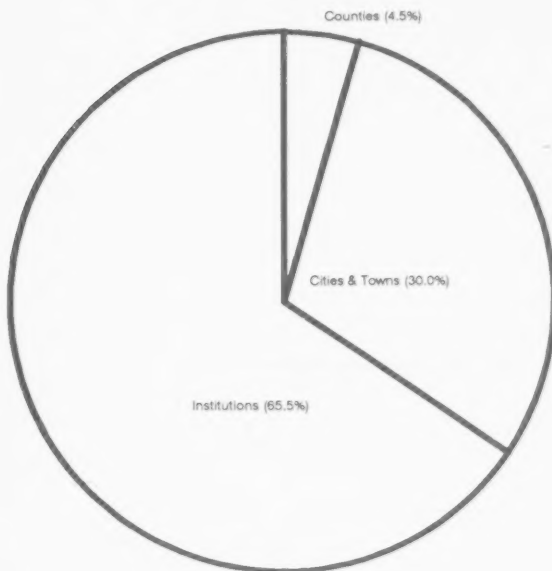


Figure 5. Beer Tax Allocation



Figure 6. Table Wine Tax Allocation

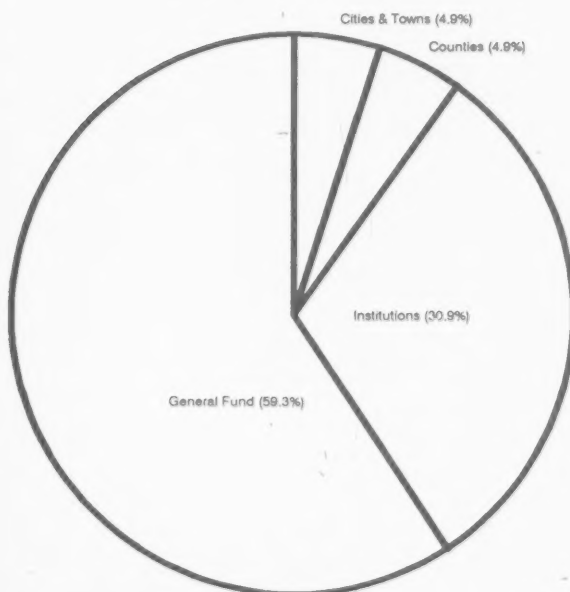
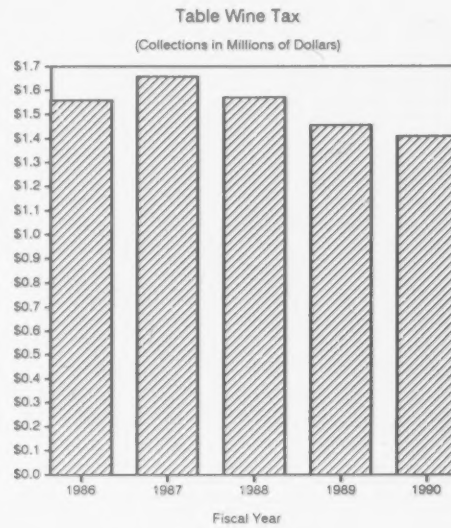


Table Wine Tax

A tax of 27¢ per liter is levied on table wine imported by any table wine distributor or the Department of Revenue. The revenues collected from the tax are deposited 59.26% to the General Fund, 4.93% to counties, 4.93% to cities and towns, and 30.89% to the Department of Institutions for treatment, rehabilitation and prevention of alcoholism (Figure 6).



	FY 86	FY 87	FY 88	FY 89	FY 90
Table Wine Tax collections from the Department	\$ 88,817	\$ 78,260	\$ 57,816	\$ 48,944	\$ 37,946
Table Wine Tax collections from distributors	\$ 1,469,538	\$ 1,579,522	\$ 1,511,324	\$ 1,403,907	\$ 1,365,849
Total	\$ 1,558,355	\$ 1,657,782	\$ 1,569,140	\$ 1,452,851	\$ 1,403,795

VIII. PROPERTY TAX

The Department's Role

Although property taxes are 95% local taxes, the Property Assessment Division is responsible for insuring that all property in the state is treated fairly. The Division's duties include the appraisal, assessment, and equalization of the value of all property in the state for the purpose of taxation.

Most real estate and improvements are assessed by the classification and appraisal office in each county. The county assessor is responsible for appraising most personal property. The rate of tax on the various classes of property and the establishment of the actual classes is a function of the Legislature.

Property that is single and continuous and is in more than one county (such as railways, telephone lines, powerlines and pipelines) is centrally assessed by the Property Assessment Division. The valuation is apportioned to counties and other jurisdictions on a mileage basis or other basis judged to be "reasonable and proper."

In 1975, the Legislature required the Department of Revenue to administer and supervise a program for the revaluation every five years of all taxable property within the state. Revaluations (more commonly called reappraisal cycles) are designed to insure that all property is taxed on current structural and market information. Montana's second statewide reappraisal was completed in 1985. The new reappraisal values were first used for the 1986 tax year. The state's third reappraisal is scheduled to be completed by December 31, 1992.

Calculation and Distribution of Property Taxes

Property tax liability is determined based on the market value of the property, the statutory tax rate for the class of property that it belongs to, and the mill levy in the jurisdiction in which the property is located. Property tax liability is calculated in the following way:

Market Value x Statutory Tax Rate = Taxable Value
Taxable Value x Mill Levy = Property Tax Liability

The statutory tax rate is determined by classifying the property into one of seventeen property classifications.

Following is an example of a property tax liability computation for a home using the actual 1989-90 mill levy for Billings, Montana. A mill is a tenth of a cent, so a levy of 344.25 translates to \$344.25 per \$1000 of taxable valuation.

Assessed value (market value)	\$	80,000
Classification (class 4 = 3.86%)	x	.0386
Taxable Value	\$	3,088
Mill Levy(344.25 mills)	x	.34425
Property tax liability	\$	1,063

Property tax revenue is collected by county treasurers and is distributed based on relative mill levies. The Montana property tax dollar in 1989 and 1990 was distributed as follows:

	Tax Year 1989	Tax Year 1990
Schools, including 40 mills state equalization	\$.56	\$.58
Counties	.22	.20
Cities and Towns	.13	.13
State (universities)	.02	.02
Other	.07	.07

**Summary of Significant Property Tax Changes
by the 1989 Legislature**

Property taxation was altered significantly during the 1989 regular and special legislative sessions.

HB703, passed during the 1989 regular legislative session, revised the annual sales/assessment ratio procedures and reappraisal program originally established in HB436 of the 1987 session.

Under HB703 the Department was to divide the state into as many as 100 residential property areas, and 20 commercial property areas. These areas were to be as economically, demographically, and geographically similar as possible. In addition, each area was to contain a sufficient number of actual sales to make the sales/assessment ratio study within the area statistically valid. To meet these criteria, the state was divided into 47 residential and 8 commercial property areas.

Sales and appraisal data for three preceding years were then used in sales/assessment ratio studies to produce the percentage changes required to adjust appraised values to market values. Study results showed that adjustments to residential property would range from a 32 percent increase in value to a 14 percent decrease. Adjustments to commercial property ranged from a 3 percent increase to a 21 percent decrease.

Formal appeals contesting the procedures and methods mandated by HB703 resulted in a state Supreme Court ruling stating that "...the application of the Department's 1990 stratified sales assessment ratio study offends state constitutional principles." However, the Court delayed the effective date of its order to December 31, 1990, except for properties with appeals, allowing the adjusted values to remain in effect for the 1990 tax year. This gives the Legislature the opportunity to address the contested issues during the 1991 legislative session.

Two bills enacted during the 1989 Special Legislative Session significantly change property taxation in Montana.

HB20, combined business personal property in Classes 8, 9, and 10 into a single class (Class 8), and reduced taxable valuation rates from 11, 13, and 16 percent to a uniform 9 percent. Revenue reductions experienced by local governments were to be reimbursed out of the state general fund. The impact of this bill was to reduce state taxable valuation \$56 million, and taxes an estimated \$17 million.

HB28, the school equalization and funding bill, made several changes to property taxes. First, local school district levies were exempted from the provisions of I-105 that limited property taxes to their 1986 level. Second, county basic levies for education were increased from 45 to 55 mills, and a statewide equalization levy of 40 mills was implemented. Finally, HB28 removed the net and gross valuation of oil, natural gas, and coal production from the property tax base. The impact of removing these items from property taxation was to reduce the taxable value of the state \$322 million. Lost property taxes were replaced with flat rate gross proceeds and local government severance taxes.

Classification of Property for Purposes of Taxation

Montana law requires that all property except agricultural land and mines be assessed at 100 percent of market value.

The market value of all motor trucks, agricultural equipment, and vehicles of all kinds, is the average wholesale value (loan value in the case of agricultural machinery and equipment) shown in national appraisal guides and manuals or the value of the vehicle before reconditioning and profit margin. Market value for most other property is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

The table below outlines Montana's 1990 property tax classifications and provides **taxable value rates** as percentages of market value:

1990 Classification of Taxable Property in Montana, with Taxable Value rates as Percentages of Market Value

Class 1: (15-6-131 MCA)	100% of net proceeds after deducting specified expenses a) The annual net proceeds sold during the taxable year by all mines except coal and metal mines .
Class 2: (15-6-132 MCA)	3% of gross proceeds a) The annual gross proceeds of metal mines .
Class 3: (15-6-133 MCA)	30% of productive capacity a) All agricultural land .
Class 4: (15-6-134 MCA)	3.86% of market value a) All land except that specifically included in another class. b) All improvements (including buildings) except those specifically included in another class. 3.86% or market value multiplied by a percentage figure based on income. c) The first \$80,000 of the market value of any improvement (including buildings) on real property and five adjoining acres, and occupied for at least 10 months a year as the primary residence of any one whose total income is not more than \$10,000 (\$12,000 for a married couple). 1.93% of market value d) All golf courses , including land and improvements, that consist of at least nine holes and not less than 3,000 lineal yards.

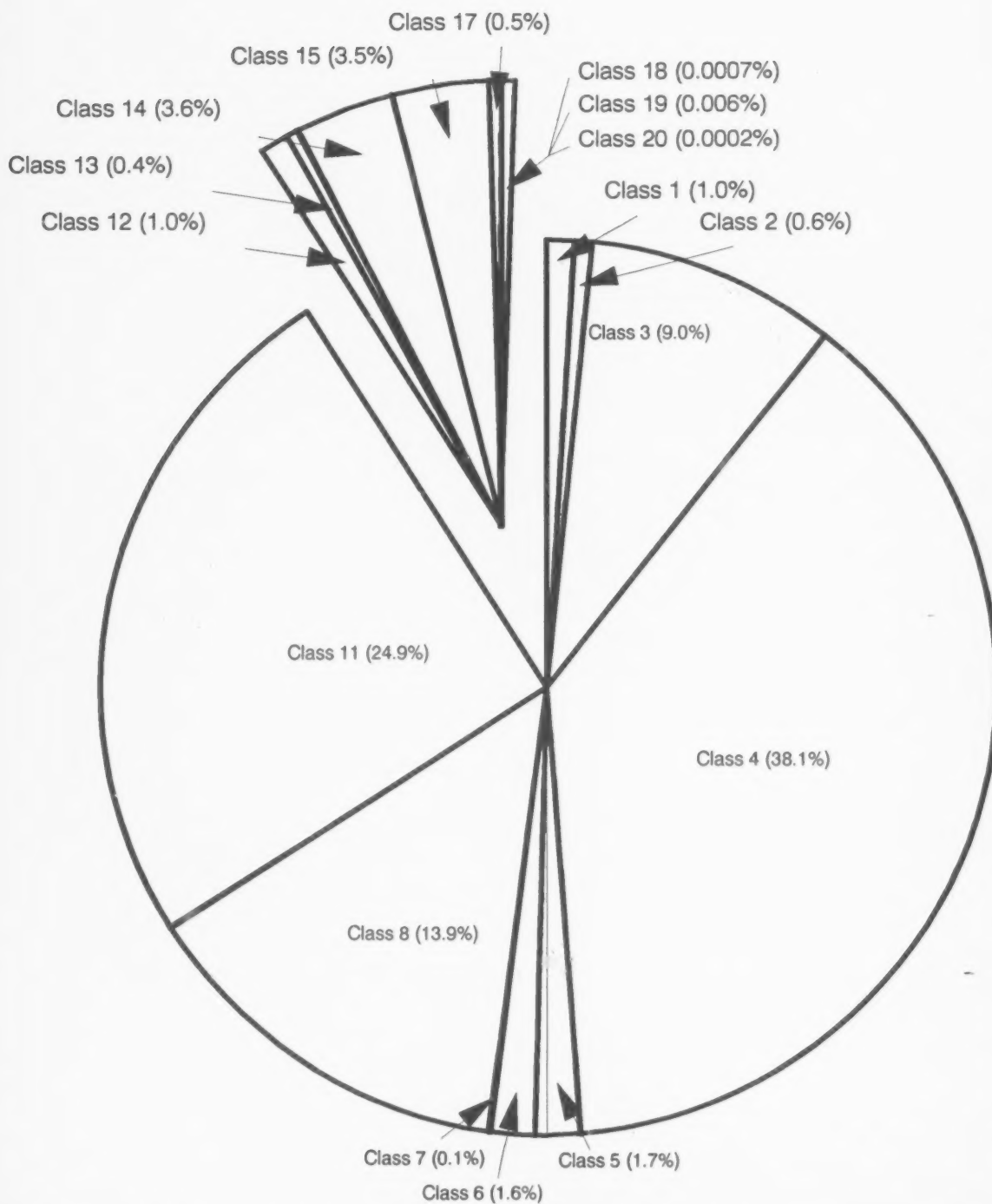
* Class 4c property is taxable at 3.86% of assessed value times the following percentage schedule based on annual income:

Single Person adjusted gross income			Married Couple adjusted gross income			Percentage multiplier
\$		\$	\$		\$	
0	to	1,144	0	to	1,372	0
1,145	to	2,287	1,373	to	2,745	10
2,288	to	3,431	2,746	to	4,117	20
3,432	to	4,574	4,118	to	5,489	30
4,575	to	5,718	5,490	to	6,862	40
5,719	to	6,862	6,863	to	8,234	50
6,863	to	8,005	8,235	to	9,606	60
8,006	to	9,149	9,607	to	10,979	70
9,150	to	10,293	10,980	to	12,351	80
10,294	to	11,436	12,352	to	13,723	90

- Class 5:**
(15-6-135 MCA) 3% of market value.
- a) All property used and owned by **Cooperative Rural Electrical and Cooperative Rural Telephone** associations organized under the laws of Montana, except property owned by cooperative organizations referred to in Class 7d.
 - b) Air and water **pollution control equipment**.
 - c) **Property that meets the requirements for "New Industry"**.
 - d) Any personal or real property used primarily in the production of **gasohol** during construction and for the first three years of its operation.
 - e) All land, improvements, and personal property owned and actively used by a research and development company.
 - f) Machinery and equipment used in electrolytic reduction facilities.
- Class 6:**
(15-6-136 MCA) 4% of market value
- a) **Livestock**, poultry, bees and other domestic animals, except pets not raised for profit, and the unprocessed products of such animals.
 - b) Items of personal property intended for **lease** in the ordinary course of business. (Each item must satisfy requirements set forth in this statute).
 - c) All property owned by cooperative **rural electrical and telephone associations** that serve less than 95% of the consumers or users within the incorporated limits of a city or town.
 - d) Machinery and equipment used in malting barley facilities.
 - e) Machinery and equipment used in canola seed oil production facilities meeting requirements set forth in this statute.
- Class 7:**
(15-6-137 MCA) 8% of market value
- a) All property used and owned by persons, firms corporations or other organizations that are engaged in the business of furnishing **telephone communications** exclusively to rural areas and cities and towns of 800 persons or less, (the average circuit miles for each station must be more than one mile).
 - b) Electric transformers, light and power substation machinery, natural gas regulation equipment, meters and compressor station machinery owned by **non-centrally assessed public utilities** and tools used in repair and maintenance of this property.
 - c) All property owned by cooperative **rural electrical and telephone associations** that serve less than 95% of the consumers or users within the incorporated limits of a city or town.
- Class 8:**
(15-6-138 MCA) 9% of market value
- a) All **agricultural implements** and equipment.
 - b) All **mining and manufacturing machinery**, fixtures, equipment, tools and supplies except those included in Class 5.
 - c) All **trailers**.
 - d) All goods and equipment intended for **rent or lease**, except goods and equipment specifically included and taxed in another class.
 - e) **Buses and Trucks** having a rated capacity of more than 1 ton.
 - f) All **other machinery** except that specifically included in another class. Examples are construction, logging and ski lift equipment.
 - g) **Truck Toppers** weighing more than 300 pounds.
 - h) **Furniture, fixtures and equipment**, except that specifically included in another class used in commercial establishments defined as any hotel, motel, office, petroleum marketing station or service, wholesale, retail or food handling business.
 - i) **X-ray and medical and dental equipment**.
 - j) **Citizens' band radios and mobile phones**.
 - k) **Radio and Television** broadcasting and transmitting equipment.
 - l) **Theater projectors and sound equipment**.
 - m) **Cable television** systems.
 - n) Coal and ore **haulers**.
 - n) All **other property** not included in any other class in this part, except that property subject to a fee in lieu of property tax.

- Class 11:**
(15-6-141 MCA) 12% of market value
- a) Centrally assessed **electric power companies'** allocations not including rural electric cooperatives.
 - b) Allocations for centrally assessed **natural gas companies** having a major distribution system in Montana.
 - c) **Centrally assessed companies' allocations** except electric power and natural gas companies' property and property specifically included in other classes; examples are telephone communication, airline and railroad transportation company property.
- Class 12:**
(15-6-142 MCA) 3.86% of market value
- a) Trailers and **mobile homes** used as residences, except when held by a dealer or distributor as stock or specifically included in another class.
- 3.86% of market value multiplied by a percentage figure based on income and determined from the table established for Class 4c.
- b) The first \$80,000 of the market value of a trailer or mobile home used as the primary residence at least 10 months a year of any person whose total income is not more than \$10,000 (\$12,000 for a married couple).
- Class 13:**
(15-6-143 MCA) 3.84% of the combined appraised value of the standing timber and grazing productivity of the property
- a) All **timber land** (adjoining land exceeding 15 acres in one ownership that is capable of producing timber in commercial quantity.)
- Class 14:**
(15-6-144 MCA) 3.088% of market value
- a) All improvements (including buildings) on land that is eligible for valuation, assessment and taxation as agricultural land; includes one acre of real property beneath the improvements.
- Class 15:**
(15-6-145 MCA) 12% of market value (Ceiling)*
- a) All **railroad** transportation property.
- Class 17:**
(15-6-147 MCA) 12% of market value, taxable years 1986 through 1990. Thereafter, the lesser of 12% or the percentage rate for class 15 property without adjustment
- a) All **airline** transportation property.
- Class 18:**
(15-6-148 MCA) 30% of productive value in agricultural use
- a) **Nonproductive mining claims** valued as if agricultural land.
- Class 19:**
(15-6-149 MCA) 2% of market value
- a) **Nonproductive real property** containing less than 20 acres (rendered nonproductive by land use laws).
- Class 20:**
(15-6-150 MCA) 3.86% of market value
- a) All real and personal property that:
 - 1) is integrally related in a single working unit.
 - 2) is devoted exclusively to the processing of agricultural or timber products.
 - 3) has not been in production for 12 consecutive months or been acquired in a foreclosure or bankruptcy proceeding under specific conditions.

* Tax rate is calculated annually as specified in 15-6-145 MCA.

ANALYSIS OF 1990 TAX BASE

ANALYSIS OF TAXABLE VALUATION 1937-1990

	AGRICULTURAL LAND			ALL OTHER REAL PROPERTY			LIVESTOCK			PERSONAL PROPERTY (EXC LIVESTOCK)			UTILITIES*			NET PROCEEDS**			TOTAL TAXABLE VALUE
	Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		
1937	76,783,816	23.69%		89,270,199	27.54%		12,564,133	3.87%		35,191,470	10.86%		98,577,555	30.42%		11,651,799	3.56%		324,038,972
1938	76,724,826	23.31%		89,993,400	27.34%		11,662,600	3.54%		37,733,542	11.46%		96,371,143	29.28%		10,580,869	3.03%		329,070,380
1939	74,980,466	23.77%		89,903,559	28.50%		12,930,799	4.10%		37,855,293	12.00%		94,025,375	29.81%		5,668,209	1.79%		315,363,281
1940	72,818,303	22.75%		89,847,035	18.07%		14,854,878	4.64%		40,145,066	12.54%		94,406,327	29.97%		7,983,404	2.49%		320,055,013
1941	72,318,992	21.88%		90,215,851	27.30%		18,302,595	5.54%		42,467,922	12.82%		94,647,587	28.64%		12,517,086	3.79%		330,470,033
1942	72,884,893	21.53%		92,121,482	27.21%		22,796,841	6.73%		46,431,824	13.72%		94,813,601	28.00%		9,511,973	2.81%		338,560,614
1943	73,259,103	21.24%		93,355,262	27.07%		27,520,985	7.98%		43,567,331	12.63%		97,647,900	28.32%		9,497,672	2.76%		344,848,153
1944	74,317,408	21.05%		93,941,177	26.60%		30,474,820	8.63%		44,573,235	12.63%		100,456,710	28.46%		9,310,090	2.63%		353,066,440
1945	75,247,556	20.97%		94,562,372	26.37%		31,778,428	8.86%		47,331,567	13.19%		100,961,367	28.14%		8,865,860	2.47%		358,747,150
1946	76,004,801	20.97%		96,727,844	26.68%		30,816,523	8.51%		49,998,922	13.81%		101,851,137	28.08%		7,083,926	1.95%		362,483,153
1947	76,852,538	20.21%		101,196,032	26.59%		29,231,099	7.69%		62,816,606	16.51%		102,783,596	27.02%		7,552,967	1.95%		380,432,838
1948	78,941,453	18.93%		107,114,735	25.43%		34,341,227	8.23%		76,266,434	18.28%		105,675,462	25.33%		14,828,099	3.56%		417,167,410
1949	79,860,215	17.38%		115,798,921	25.43%		35,304,307	7.75%		93,222,514	20.48%		109,904,722	24.14%		21,231,574	4.66%		455,322,253
1950	80,308,401	16.31%		131,097,054	26.62%		32,198,751	7.01%		97,964,834	21.33%		109,842,084	23.92%		16,631,611	3.62%		459,303,967
1951	80,459,053	15.17%		137,368,039	25.89%		54,442,912	8.28%		110,204,435	22.38%		113,428,658	23.04%		16,607,002	3.37%		492,416,991
1952	81,037,442	15.06%		144,043,130	26.75%		49,834,734	9.24%		120,237,240	22.70%		115,790,666	21.84%		21,817,893	4.12%		530,115,803
1953	81,908,109	14.80%		151,388,881	27.37%		47,101,898	8.50%		129,825,270	24.08%		116,787,876	21.68%		17,196,519	3.19%		538,774,971
1954	83,226,151	14.19%		163,442,853	27.87%		48,942,895	8.34%		134,855,090	24.37%		119,700,755	21.63%		18,476,218	3.33%		538,430,951
1955	84,511,775	13.65%		175,428,082	28.33%		40,818,419	6.59%		139,339,922	23.76%		128,166,635	21.86%		23,289,390	3.98%		586,407,846
1956	86,555,365	13.54%		183,794,614	28.73%		31,951,427	5.00%		148,451,958	23.97%		132,120,223	21.34%		37,876,662	6.12%		619,207,119
1957	87,714,973	13.19%		190,286,475	28.64%		35,176,421	5.29%		150,352,594	23.51%		136,240,146	21.30%		50,643,272	7.92%		639,537,228
1958	88,363,858	13.12%		197,711,556	29.38%		41,900,463	6.13%		156,203,505	23.48%		139,458,566	21.01%		55,609,288	8.37%		664,575,928
1959	90,469,338	13.08%		205,859,641	29.75%		40,321,719	5.82%		158,030,431	23.48%		130,458,607	19.38%		57,332,200	8.51%		673,197,115
1960	90,304,983	13.07%		214,338,181	31.03%		36,032,390	5.21%		164,457,758	23.80%		131,747,191	19.05%		58,771,025	8.50%		691,646,680
1961	90,560,624	13.06%		220,683,363	31.84%		35,005,750	5.05%		161,306,496	23.35%		136,517,181	19.77%		52,276,652	7.57%		696,775,883
1962	100,915,970	13.69%		245,516,022	33.31%		41,637,811	5.65%		159,865,584	23.06%		136,798,754	19.73%		50,322,403	7.26%		693,236,478
1963	105,164,097	13.86%		260,323,660	34.31%		43,045,183	5.67%		162,397,290	22.03%		138,789,164	18.83%		47,806,833	6.49%		737,062,590
1964	105,665,674	13.46%		278,075,753	35.42%		39,386,241	5.02%		166,289,320	21.91%		140,212,645	18.48%		43,796,094	5.77%		758,830,999
1965	105,173,237	12.76%		286,821,533	34.78%		42,462,269	5.15%		175,870,434	22.40%		142,316,185	18.13%		43,751,208	5.57%		785,065,495
1966	105,296,729	12.34%		298,932,883	35.02%		48,939,928	5.73%		182,751,745	22.16%		148,251,782	17.99%		59,018,341	7.16%		824,478,912
1967	106,030,666	12.15%		308,301,838	35.34%		49,015,580	5.61%		190,219,446	22.28%		152,488,604	17.87%		57,679,262	6.76%		853,556,852
1968	106,081,203	11.56%		321,777,705	35.09%		50,854,543	5.54%		207,177,949	23.75%		151,166,685	17.33%		50,765,200	5.82%		872,457,918
1969	106,231,436	11.15%		328,762,937	34.51%		58,523,015	6.14%		210,977,622	23.00%		152,023,376	16.59%		75,396,505	8.22%		917,110,954
1970	107,256,631	11.10%		339,208,116	35.11%		64,448,106	6.67%		219,582,213	23.04%		149,293,765	15.68%		90,305,424	9.48%		952,698,790
1971	110,540,667	11.11%		352,091,172	35.38%		68,554,060	6.89%		226,633,620	24.78%		149,933,967	15.33%		64,794,333	6.51%		995,099,126
1972	113,353,834	10.68%		371,669,111	35.01%		83,821,904	7.89%		246,633,620	25.23%		155,307,613	14.63%		69,604,224	6.56%		1,061,621,651
1973	114,788,164	9.58%		405,168,914	33.81%		79,028,021	5.85%		267,864,965	25.23%		163,083,172	13.61%		116,146,543	9.69%		1,198,510,071
1974	116,071,663	8.59%		435,614,953	32.25%		66,003,878	4.74%		289,259,197	24.13%		159,702,076	11.82%		223,975,328	16.58%		1,350,774,330
1975	114,823,879	8.25%		453,666,664	32.59%		72,460,827	4.94%		341,472,848	24.53%		171,762,257	12.34%		244,205,602	17.54%		1,391,935,128
1976	139,424,857	8.89%		483,901,703	32.99%		531,792,142	33.91%		346,854,736	25.01%		182,244,793	12.42%		266,181,793	18.15%		1,466,674,705
1977	139,017,359	8.57%		547,192,323	33.74%		43,769,134	2.79%		392,151,466	23.65%		184,303,839	11.75%		276,843,999	17.65%		1,568,285,437
1978	139,797,414	7.58%		578,474,345	31.35%		60,903,474	3.75%		407,530,688	25.13%		185,902,241	11.46%		281,405,885	17.35%		1,621,951,970
1979	139,801,965	6.92%		605,038,594	29.94%		83,900,401	4.55%		425,114,755	23.04%		210,342,917	11.40%		407,379,105	22.08%		1,845,008,937
1980	140,225,015	6.36%		599,615,034	27.20%		33,979,697	1.68%		471,738,514	23.35%		222,660,703	11.02%		547,411,267	27.09%		2,020,630,740
1981	148,362,972	6.64%		612,659,958	27.43%		31,847,801	1.45%		352,351,065	15.98%		328,288,860	14.89%		752,164,369	34.12%		2,204,492,144
1982	147,314,267	6.32%		636,916,015	27.33%		29,977,116	1.34%		322,087,626	14.42%		378,753,733	16.96%		741,544,063	33.20%		2,233,385,468
1983	147,625,684	6.23%		656,702,193	27.71%		28,505,795	1.22%		355,136,209	15.24%		432,680,282	18.56%		730,330,120	31.33%		2,330,882,688
1984	141,288,692	6.12%		671,789,039	29.10%		25,999,341	1.10%		356,864,852	15.06%		414,670,011	17.50%		768,271,263	32.41%		2,370,133,344
1985	147,589,708	7.38%		656,301,039	32.80%		22,461,696	1.07%		334,198,820	14.05%		441,147,232	19.11%		705,063,925	30.55%		2,308,229,404
1986	147,844,159	7.65%		642,318,328	33.06%		22,001,578	1.13%		307,864,198	15.39%		483,375,298	24.16%		383,271,701	19.16%		2,000,744,543
1987	147,844,159	7.75%		647,873,331	33.97%		24,050,964	1.26%		285,346,583	14.69%		433,379,923	22.41%		410,314,576	21.11%		1,942,949,796
1988	148,059,185	9.41%		657,043,632	41.76%		24,172,389	1.54%		290,636,869	15.24%		453,003,145	23.75%		343,995,481	18.03%		1,907,403,949
1989										252,861,117	16.07%		464,979,846	29.55%		26,244,600	1.67%		1,573,360,769

**Net proceeds include gross proceeds from 1976 on.

BEAVERHEAD COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		432,718	432,718		271,378	271,378
CLASS 2						
Gross Proceeds		613,557	18,407		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	63,158	1,793,278	538,022	63,135	1,791,016	537,341
Non-Irrigated (30%)	10,507	213,183	63,955	10,507	213,181	63,954
Grazing (30%)	897,440	4,617,716	1,385,315	897,898	4,617,175	1,385,385
Wild Hay (30%)	95,064	1,344,681	403,441	95,052	1,344,563	403,406
Class 3 Subtotal	1,066,169	7,968,858	2,390,733	1,066,592	7,965,935	2,390,086
CLASS 4						
Land and Improvements:						
Residential (3.86%)		75,676,487	2,921,160		77,586,337	2,994,874
Residential (0%-3.474%)		1,744,348	39,050		1,741,320	39,212
Commercial (3.86%)		31,167,867	1,203,077		31,215,803	1,204,927
Industrial (3.86%)		3,712,860	143,317		4,048,987	156,292
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		52,464	1,013		52,464	1,013
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		112,354,026	4,307,617		114,644,911	4,396,318
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,816,805	204,505		6,412,978	192,389
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		378,938	11,369		326,293	9,788
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,195,743	215,874		6,739,271	202,177
CLASS 6						
Livestock (4%)		35,702,949	1,428,177		34,827,935	1,393,138
Leased and Rental Property (4%)		55,457	2,219		83,841	3,356
Class 6 Subtotal		35,758,406	1,430,396		34,911,776	1,396,494
CLASS 7						
Independent Telephone (8%)		2,427,885	194,233		2,390,541	191,243
CLASS 8						
Machinery (11%,9%)		11,305,388	1,243,598		12,712,130	1,144,116
Farm Implements (11%,9%)		6,642,131	730,635		7,341,135	660,705
Buses, Trucks and Trailers (11-13%,9%)		1,906,544	220,201		1,612,633	144,278
Furniture and Fixtures (13%,9%)		2,641,776	343,435		2,896,962	260,737
Broadcasting Equipment (13-16%,9%)		161,019	24,585		182,832	16,455
Other Property (8-16%,9%)		2,380,759	246,466		2,005,704	180,545
Class 8 Subtotal		25,037,617	2,808,920		26,751,396	2,406,836
CLASS 11						
Utilities (12%)		13,049,434	1,565,932		13,582,593	1,629,912
CLASS 12						
Mobile Homes (3.86%)		5,437,344	209,880		5,432,913	209,708
Mobile Homes (0%-3.474%)		287,728	7,398		303,692	7,606
Class 12 Subtotal		5,725,072	217,278		5,736,605	217,314
CLASS 13						
Timber Land (3.84%)	23,450	514,182	19,747	23,450	513,559	19,723
CLASS 14						
One Acre Farmsteads (3.088%)		28,001,171	864,722		29,468,894	910,045
One Acre Farmsteads (0%-2.779%)		9,249	172		9,249	200
Class 14 Subtotal		28,010,420	864,894		29,478,143	910,245
CLASS 15						
Railroads (7.92%,7.49%)		7,606,480	602,432		7,606,449	569,723
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		246,694,398	15,069,181		250,592,557	14,601,449

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BIG HORN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		285,548	285,548		0	0
CLASS 2						
Gross Proceeds		158,141,933	71,163,870		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	38,753	1,750,192	525,058	38,776	1,749,036	524,857
Non-Irrigated (30%)	127,299	4,139,066	1,241,720	127,976	4,167,318	1,250,459
Grazing (30%)	1,267,745	5,307,203	1,592,161	1,270,699	5,323,843	1,598,508
Wild Hay (30%)	23,417	496,451	148,935	23,419	497,315	149,310
Class 3 Subtotal	1,457,214	11,692,912	3,507,874	1,460,870	11,737,512	3,523,134
CLASS 4						
Land and Improvements:						
Residential (3.86%)		47,708,585	1,841,494		50,174,903	1,936,935
Residential (0%-3.474%)		1,657,398	38,515		1,637,876	39,473
Commercial (3.86%)		24,027,907	927,492		23,199,530	895,473
Industrial (3.86%)		64,146,585	2,476,059		59,148,056	2,283,115
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		257,797	4,976		239,751	4,627
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		137,798,272	5,288,536		134,400,116	5,159,623
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,180,861	305,429		10,195,038	305,851
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		10,180,861	305,429		10,195,038	305,851
CLASS 6						
Livestock (4%)		23,587,153	943,444		22,968,691	918,790
Leased and Rental Property (4%)		41,065	1,643		34,895	1,396
Class 6 Subtotal		23,628,218	945,087		23,003,586	920,186
CLASS 7						
Independent Telephone (8%)		6,234	499		6,273	502
CLASS 8						
Machinery (11%,9%)		85,083,871	9,359,234		88,223,500	7,940,113
Farm Implements (11%,9%)		11,829,744	1,301,276		13,601,355	1,224,121
Buses, Trucks and Trailers (11-13%,9%)		10,731,114	1,518,536		10,379,654	934,535
Furniture and Fixtures (13%,9%)		2,929,334	380,821		3,119,671	280,791
Broadcasting Equipment (13-16%,9%)		638,744	98,199		487,265	43,855
Other Property (8-16%,9%)		5,220,932	567,767		4,577,591	409,793
Class 8 Subtotal		116,433,739	13,225,833		120,389,036	10,833,208
CLASS 11						
Utilities (12%)		29,874,359	3,584,924		31,794,602	3,815,350
CLASS 12						
Mobile Homes (3.86%)		4,429,114	170,961		4,550,041	175,631
Mobile Homes (0%-3.474%)		55,180	986		44,664	796
Class 12 Subtotal		4,484,294	171,947		4,594,705	176,427
CLASS 13						
Timber Land (3.84%)	53,540	432,638	16,606	53,684	436,760	16,764
CLASS 14						
One Acre Farmsteads (3.088%)		25,517,405	880,672		29,208,379	902,017
One Acre Farmsteads (0%-2.779%)		76,025	1,343		40,563	598
Class 14 Subtotal		28,593,430	882,015		29,248,942	902,615
CLASS 15						
Railroads (7.92%,7.49%)		15,920,415	1,260,897		15,922,644	1,192,606
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		537,472,853	100,639,065		381,729,214	26,846,266

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BLAINE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		13,817,968	13,817,968		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	44,783	1,106,292	331,888	44,836	1,118,722	335,617
Non-Irrigated (30%)	355,512	6,619,404	1,985,821	354,847	6,608,970	1,982,691
Grazing (30%)	1,110,886	4,580,181	1,374,054	1,113,993	4,591,688	1,377,506
Wild Hay (30%)	24,555	581,022	174,307	24,281	572,361	171,708
Class 3 Subtotal	1,535,736	12,886,899	3,866,070	1,537,957	12,891,741	3,867,522
CLASS 4						
Land and Improvements:						
Residential (3.86%)		28,775,284	1,110,726		28,759,884	1,110,133
Residential (0%-3.474%)		1,440,602	33,310		1,426,358	31,743
Commercial (3.86%)		16,678,507	643,791		15,344,743	592,195
Industrial (3.86%)		1,692,242	65,321		1,648,716	63,641
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		76,853	1,483		41,050	792
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		48,663,488	1,854,631		47,220,751	1,798,504
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,454,584	253,637		8,484,070	254,523
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,454,584	253,637		8,484,070	254,523
CLASS 6						
Livestock (4%)		17,290,911	691,635		16,983,027	679,321
Leased and Rental Property (4%)		31,938	1,278		18,504	740
Class 6 Subtotal		17,322,849	692,913		17,001,531	680,061
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		517,368	89,911		2,050,276	184,525
Farm Implements (11%,9%)		13,065,133	1,437,165		13,511,794	1,216,061
Buses, Trucks and Trailers (11-13%,9%)		0	0		1,558,898	140,451
Furniture and Fixtures (13%,9%)		953,523	123,958		1,085,589	97,703
Broadcasting Equipment (13-16%,9%)		82,231	13,157		97,454	8,771
Other Property (8-16%,9%)		3,273,712	354,193		2,265,256	190,837
Class 8 Subtotal		18,191,967	2,018,384		20,569,267	1,838,348
CLASS 11						
Utilities (12%)		33,341,122	4,000,934		23,891,211	2,866,945
CLASS 12						
Mobile Homes (3.86%)		2,644,446	102,076		2,690,711	103,862
Mobile Homes (0%-3.474%)		42,918	1,111		42,461	1,100
Class 12 Subtotal		2,687,364	103,187		2,733,172	104,962
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		32,051,836	989,760		31,903,732	985,186
One Acre Farmsteads (0%-2.779%)		84,848	2,283		75,482	2,098
Class 14 Subtotal		32,136,684	992,043		31,979,214	987,284
CLASS 15						
Railroads (7.92%,7.49%)		15,752,782	1,247,620		15,782,109	1,182,080
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		203,255,707	28,847,387		180,553,066	13,580,229

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

BROADWATER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,501,168	1,501,168		1,742,962	1,742,962
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	42,385	1,340,642	402,216	42,338	1,340,979	402,317
Non-Irrigated (30%)	66,700	1,273,455	382,041	66,704	1,273,273	381,990
Grazing (30%)	313,713	700,525	210,246	315,292	702,987	210,997
Wild Hay (30%)	8,123	156,287	46,892	8,133	156,716	47,020
Class 3 Subtotal	430,921	3,470,909	1,041,395	432,467	3,473,955	1,042,324
CLASS 4						
Land and Improvements:						
Residential (3.86%)		35,343,193	1,364,228		35,002,291	1,351,070
Residential (0%-3.474%)		1,208,630	29,564		1,523,302	38,561
Commercial (3.86%)		9,827,259	379,327		9,710,353	374,813
Industrial (3.86%)		4,519,797	174,464		4,565,297	176,220
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		50,898,879	1,947,583		50,801,243	1,940,664
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,063,729	61,912		2,003,193	60,095
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		1,195,493	35,865		1,198,706	35,961
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,259,222	97,777		3,201,899	96,056
CLASS 6						
Livestock (4%)		6,425,273	256,998		6,867,477	274,709
Leased and Rental Property (4%)		50,786	2,032		44,985	1,800
Class 6 Subtotal		6,476,059	259,030		6,912,462	276,509
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		9,434,997	1,037,856		9,544,921	859,054
Farm Implements (11%,9%)		6,011,872	661,308		6,372,148	573,492
Buses, Trucks and Trailers (11-13%,9%)		1,163,313	132,024		1,148,636	102,066
Furniture and Fixtures (13%,9%)		1,184,684	154,009		1,023,061	92,079
Broadcasting Equipment (13-16%,9%)		39,038	6,061		42,002	3,780
Other Property (8-16%,9%)		169,262	46,623		247,910	22,297
Class 8 Subtotal		18,303,166	2,037,881		18,378,678	1,652,768
CLASS 11						
Utilities (12%)		30,562,252	3,667,470		31,689,125	3,802,696
CLASS 12						
Mobile Homes (3.86%)		3,042,683	117,446		3,069,148	118,594
Mobile Homes (0%-3.474%)		108,091	2,691		158,871	4,048
Class 12 Subtotal		3,150,774	120,137		3,228,019	122,642
CLASS 13						
Timber Land (3.84%)	29,659	294,875	11,316	29,779	293,626	11,268
CLASS 14						
One Acre Farmsteads (3.088%)		19,201,649	592,931		19,712,276	608,702
One Acre Farmsteads (0%-2.779%)		121,303	1,659		34,523	426
Class 14 Subtotal		19,322,952	594,590		19,746,799	609,128
CLASS 15						
Railroads (7.92%,7.49%)		11,204,279	887,379		11,242,790	842,085
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		7,000	140		7,000	140
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		148,451,535	12,165,866		150,718,558	12,139,242

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CARBON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		10,375,339	10,375,339		92,933	92,933
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	74,444	3,620,042	1,086,071	74,423	3,619,578	1,085,934
Non-Irrigated (30%)	44,097	1,101,856	330,574	44,077	1,101,141	330,359
Grazing (30%)	556,474	2,477,176	743,280	558,109	2,468,007	740,536
Wild Hay (30%)	13,761	250,955	75,299	13,754	250,773	75,244
Class 3 Subtotal	688,776	7,450,029	2,235,224	690,363	7,439,499	2,232,073
CLASS 4						
Land and Improvements:						
Residential (3.86%)		124,688,387	4,812,979		128,085,883	4,944,117
Residential (0%-3.474%)		5,112,902	111,102		4,983,038	105,051
Commercial (3.86%)		26,281,849	1,014,465		22,865,839	882,632
Industrial (3.86%)		2,155,863	83,214		2,182,500	84,246
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		653,461	12,612		607,719	11,729
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		158,892,462	6,034,372		158,724,979	6,027,775
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,462,133	103,866		3,594,813	107,846
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,462,133	103,866		3,594,813	107,846
CLASS 6						
Livestock (4%)		10,504,213	420,099		10,447,926	417,940
Leased and Rental Property (4%)		47,860	1,913		84,627	3,384
Class 6 Subtotal		10,552,073	422,012		10,532,553	421,324
CLASS 7						
Independent Telephone (8%)		812,428	64,993		808,857	64,710
CLASS 8						
Machinery (11%,9%)		2,139,592	235,358		2,232,088	200,890
Farm Implements (11%,9%)		8,137,307	895,105		9,161,395	824,525
Buses, Trucks and Trailers (11-13%,9%)		2,689,978	310,518		2,061,070	185,587
Furniture and Fixtures (13%,9%)		1,714,522	222,882		1,894,430	170,503
Broadcasting Equipment (13-16%,9%)		130,301	20,752		133,203	11,989
Other Property (8-16%,9%)		3,831,726	423,583		2,774,877	245,942
Class 8 Subtotal		18,643,426	2,108,198		18,257,063	1,639,436
CLASS 11						
Utilities (12%)		26,943,136	3,233,175		29,928,845	3,591,464
CLASS 12						
Mobile Homes (3.86%)		4,162,391	160,663		4,039,685	155,933
Mobile Homes (0%-3.474%)		94,237	1,818		94,199	2,043
Class 12 Subtotal		4,256,628	162,481		4,133,884	157,976
CLASS 13						
Timber Land (3.84%)	5,473	16,606	637	5,489	16,661	639
CLASS 14						
One Acre Farmsteads (3.088%)		48,445,604	1,495,909		49,222,674	1,519,907
One Acre Farmsteads (0%-2.779%)		66,903	1,259		95,105	1,993
Class 14 Subtotal		48,512,507	1,497,168		49,317,779	1,521,900
CLASS 15						
Railroads (7.92%,7.49%)		7,629,158	604,228		7,574,673	567,343
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		297,545,925	26,841,693		290,422,539	16,425,419

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CARTER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		426,295	426,295		838,059	838,059
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	82,164	896,096	268,834	83,526	905,441	271,637
Grazing (30%)	1,249,378	4,322,925	1,296,910	1,253,135	4,330,570	1,299,203
Wild Hay (30%)	43,285	470,161	141,055	43,851	476,564	142,979
Class 3 Subtotal	1,374,827	5,689,182	1,706,799	1,380,512	5,712,575	1,713,819
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,436,198	171,217		4,852,482	187,300
Residential (0%-3.474%)		222,766	4,414		228,744	4,305
Commercial (3.86%)		1,678,045	64,775		1,179,850	45,543
Industrial (3.86%)		9,462	365		9,367	362
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		6,346,471	240,771		6,270,443	237,510
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,616,850	78,504		2,742,880	82,286
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,616,850	78,504		2,742,880	82,286
CLASS 6						
Livestock (4%)		13,064,382	522,559		15,168,962	606,797
Leased and Rental Property (4%)		4,855	194		6,861	274
Class 6 Subtotal		13,069,237	522,753		15,175,823	607,071
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		360,208	39,627		561,843	50,576
Farm Implements (11%,9%)		6,791,569	747,071		7,248,771	652,398
Buses, Trucks and Trailers (11-13%,9%)		670,146	76,983		531,314	46,985
Furniture and Fixtures (13%,9%)		112,951	14,683		130,168	11,716
Broadcasting Equipment (13-16%,9%)		33,345	5,335		33,381	3,004
Other Property (8-16%,9%)		142,386	16,813		133,200	10,723
Class 8 Subtotal		8,110,605	900,512		8,638,677	775,402
CLASS 11						
Utilities (12%)		7,188,834	862,659		6,469,391	776,325
CLASS 12						
Mobile Homes (3.86%)		642,405	24,698		699,026	26,986
Mobile Homes (0%-3.474%)		17,300	440		27,061	569
Class 12 Subtotal		659,705	25,138		726,087	27,555
CLASS 13						
Timber Land (3.84%)	1,686	10,260	395	1,686	10,260	395
CLASS 14						
One Acre Farmsteads (3.088%)		14,692,404	453,726		14,869,714	459,204
One Acre Farmsteads (0%-2.779%)		6,629	0		6,709	104
Class 14 Subtotal		14,699,033	453,726		14,876,423	459,308
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		21,023	6,307		22,459	6,738
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		58,837,495	5,223,859		61,483,077	5,524,468

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CASCADE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	32,365	843,361	253,008	32,202	842,610	252,907
Non-Irrigated (30%)	340,730	10,531,000	3,159,300	339,553	10,517,291	3,155,816
Grazing (30%)	894,519	3,943,176	1,182,953	894,322	3,914,338	1,175,573
Wild Hay (30%)	42,238	858,489	257,547	42,581	866,049	260,044
Class 3 Subtotal	1,309,852	16,176,026	4,852,808	1,308,658	16,140,288	4,844,340
CLASS 4						
Land and Improvements:						
Residential (3.86%)		909,435,447	35,104,217		1,051,205,864	40,574,016
Residential (0%-3.474%)		16,056,723	341,237		15,550,650	329,019
Commercial (3.86%)		360,939,985	13,932,285		389,711,539	15,040,018
Industrial (3.86%)		61,874,038	2,388,342		57,953,759	2,237,009
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		1,581,524	30,523		1,675,504	32,337
Remodeled (0.772%-3.86%)		1,250,853	25,651		990,313	24,502
Class 4 Subtotal		1,351,138,570	51,822,255		1,517,087,629	58,236,901
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,708,138	141,244		4,646,004	139,382
New Industrial Property (3%)		85,407	2,562		86,007	2,580
Pollution Control and Gasohol (3%)		183,840	5,515		195,051	5,852
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,977,385	149,321		4,927,062	147,814
CLASS 6						
Livestock (4%)		15,305,814	612,199		16,183,165	647,385
Leased and Rental Property (4%)		285,910	11,436		344,348	13,774
Class 6 Subtotal		15,591,724	623,635		16,527,513	661,159
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		16,061,105	1,766,732		24,035,168	2,163,180
Farm Implements (11%,9%)		10,985,218	1,208,383		12,276,763	1,104,897
Buses, Trucks and Trailers (11-13%,9%)		12,460,077	1,398,580		6,149,233	545,863
Furniture and Fixtures (13%,9%)		32,687,921	4,249,481		34,488,661	3,104,021
Broadcasting Equipment (13-16%,9%)		3,019,295	482,428		4,106,328	369,568
Other Property (8-16%,9%)		4,574,437	414,696		2,578,485	226,077
Class 8 Subtotal		79,788,053	9,520,300		83,634,638	7,513,606
CLASS 11						
Utilities (12%)		101,033,077	12,123,974		107,772,834	12,932,741
CLASS 12						
Mobile Homes (3.86%)		23,564,686	909,597		30,210,150	1,150,666
Mobile Homes (0%-3.474%)		655,119	13,395		902,927	15,867
Class 12 Subtotal		24,219,805	922,992		31,113,077	1,166,533
CLASS 13						
Timber Land (3.84%)	45,793	333,784	12,799	45,762	333,521	12,789
CLASS 14						
One Acre Farmsteads (3.088%)		63,339,517	1,955,943		68,575,349	2,118,376
One Acre Farmsteads (0%-2.779%)		207,187	3,535		114,593	1,851
Class 14 Subtotal		63,546,704	1,959,478		68,689,942	2,120,227
CLASS 15						
Railroads (7.92%,7.49%)		25,029,163	1,982,309		25,034,633	1,875,094
CLASS 17						
Airline Property (12%)		10,825,719	1,299,087		14,235,488	1,708,257
CLASS 18						
Eligible Mining Claims (30%)		48	14		48	14
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,692,660,058	85,268,972		1,885,496,673	91,219,475

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CHOUTEAU COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		978,087	978,087		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	8,022	206,036	61,811	7,980	203,466	61,040
Non-Irrigated (30%)	1,100,195	38,538,868	11,561,660	1,102,663	38,617,395	11,585,218
Grazing (30%)	921,636	3,362,100	1,008,630	920,937	3,359,144	1,007,743
Wild Hay (30%)	23,374	427,932	128,380	22,870	418,389	125,517
Class 3 Subtotal	2,053,287	42,534,936	12,760,481	2,054,450	42,598,394	12,779,518
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,651,932	1,453,365		37,797,312	1,458,977
Residential (0%-3.474%)		741,832	16,063		665,639	14,313
Commercial (3.86%)		9,815,427	378,875		9,116,105	351,881
Industrial (3.86%)		7,625,221	294,334		7,056,605	272,385
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		55,834,412	2,142,637		54,635,661	2,097,556
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,006,139	210,183		6,752,326	202,569
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		18,155	545		18,163	545
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,024,294	210,728		6,770,489	203,114
CLASS 6						
Livestock (4%)		11,031,597	441,264		11,322,740	452,911
Leased and Rental Property (4%)		14,641	586		14,587	583
Class 6 Subtotal		11,046,238	441,850		11,337,327	453,494
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,330,251	366,327		4,244,049	381,964
Farm Implements (11%,9%)		36,496,959	4,014,665		38,741,742	3,486,757
Buses, Trucks and Trailers (11-13%,9%)		3,360,259	379,345		3,455,314	314,990
Furniture and Fixtures (13%,9%)		1,147,001	149,110		1,095,443	98,590
Broadcasting Equipment (13-16%,9%)		138,694	22,160		123,650	11,128
Other Property (8-16%,9%)		1,456,836	141,294		908,768	81,751
Class 8 Subtotal		45,930,000	5,072,901		48,568,966	4,375,180
CLASS 11						
Utilities (12%)		16,224,501	1,946,940		17,596,434	2,111,572
CLASS 12						
Mobile Homes (3.86%)		2,606,278	100,603		2,585,820	99,813
Mobile Homes (0%-3.474%)		51,782	1,199		43,573	884
Class 12 Subtotal		2,658,060	101,802		2,629,393	100,697
CLASS 13						
Timber Land (3.84%)	10,852	31,526	1,211	10,852	31,526	1,211
CLASS 14						
One Acre Farmsteads (3.088%)		70,510,691	2,177,369		71,113,647	2,195,988
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		70,510,691	2,177,369		71,113,647	2,195,988
CLASS 15						
Railroads (7.92%,7.49%)		6,414,330	508,015		6,418,158	480,720
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		259,187,075	26,342,021		261,699,995	24,799,050

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

CUSTER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		653,787	653,787		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	25,887	1,068,968	320,771	25,253	1,028,771	308,708
Non-Irrigated (30%)	70,475	1,155,103	346,531	70,620	1,159,712	348,042
Grazing (30%)	1,734,291	4,620,462	1,386,139	1,734,382	4,618,019	1,386,261
Wild Hay (30%)	19,925	297,286	89,249	19,841	295,667	88,762
Class 3 Subtotal	1,850,578	7,141,819	2,142,690	1,850,096	7,102,169	2,131,773
CLASS 4						
Land and Improvements:						
Residential (3.86%)		109,016,505	4,208,006		104,137,263	4,019,666
Residential (0%-3.474%)		3,089,102	69,388		2,500,290	55,424
Commercial (3.86%)		49,737,165	1,919,840		44,956,012	1,734,985
Industrial (3.86%)		4,400,380	169,855		3,729,308	143,953
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		474,834	9,166		488,153	9,421
Remodeled (0.772%-3.86%)		0	0		364,308	2,811
Class 4 Subtotal		166,717,986	6,376,255		156,175,334	5,966,260
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,286,851	98,603		3,565,947	106,987
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		15,070	452		15,070	452
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,301,921	99,055		3,581,017	107,439
CLASS 6						
Livestock (4%)		13,030,841	521,220		13,066,487	522,666
Leased and Rental Property (4%)		51,623	2,065		77,237	3,089
Class 6 Subtotal		13,082,464	523,285		13,143,724	525,755
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,141,431	345,557		3,836,982	345,346
Farm Implements (11%,9%)		5,649,346	621,425		6,261,924	563,574
Buses, Trucks and Trailers (11-13%,9%)		1,928,883	220,800		1,702,980	154,359
Furniture and Fixtures (13%,9%)		4,719,829	613,590		4,540,628	408,657
Broadcasting Equipment (13-16%,9%)		312,306	49,827		277,253	24,954
Other Property (8-16%,9%)		705,949	65,972		271,657	24,412
Class 8 Subtotal		16,457,744	1,917,171		16,891,424	1,521,302
CLASS 11						
Utilities (12%)		21,686,109	2,602,329		21,597,720	2,591,723
CLASS 12						
Mobile Homes (3.86%)		4,862,156	187,681		4,881,119	188,410
Mobile Homes (0%-3.474%)		159,981	3,639		199,789	4,624
Class 12 Subtotal		5,022,137	191,320		5,080,908	193,034
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		19,428,984	599,897		19,536,450	603,250
One Acre Farmsteads (0%-2.779%)		76,259	1,343		74,059	1,349
Class 14 Subtotal		19,505,243	601,240		19,610,509	604,599
CLASS 15						
Railroads (7.92%,7.49%)		11,606,562	919,240		11,688,144	875,442
CLASS 17						
Airline Property (12%)		136,532	16,384		17,418	2,090
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		265,312,304	16,042,756		254,888,367	14,519,417

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DANIELS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	640	17,276	5,183	640	17,276	5,183
Non-Irrigated (30%)	420,189	6,700,000	2,010,000	442,125	7,077,960	2,123,592
Grazing (30%)	218,783	787,705	236,312	197,786	711,091	213,482
Wild Hay (30%)	7,878	97,448	29,244	5,745	73,347	22,011
Class 3 Subtotal	647,490	7,602,429	2,280,739	646,296	7,879,674	2,364,268
CLASS 4						
Land and Improvements:						
Residential (3.86%)		17,624,230	680,401		17,390,377	671,144
Residential (0%-3.474%)		274,618	5,843		312,474	6,327
Commercial (3.86%)		7,084,642	273,460		6,693,416	258,373
Industrial (3.86%)		1,672,251	64,526		1,457,451	56,240
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		97,324	1,878		90,511	1,747
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		26,753,065	1,026,108		25,944,229	993,831
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,055,207	121,652		4,021,450	120,643
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,055,207	121,652		4,021,450	120,643
CLASS 6						
Livestock (4%)		3,992,982	159,701		3,842,093	153,688
Leased and Rental Property (4%)		3,433	138		616	25
Class 6 Subtotal		3,996,415	159,839		3,842,709	153,713
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		575,693	63,328		874,746	78,739
Farm Implements (11%,9%)		12,503,540	1,375,386		12,468,501	1,122,161
Buses, Trucks and Trailers (11-13%,9%)		716,120	82,194		591,092	53,430
Furniture and Fixtures (13%,9%)		780,124	101,421		735,284	66,180
Broadcasting Equipment (13-16%,9%)		90,698	14,507		76,911	6,922
Other Property (8-16%,9%)		669,987	63,681		81,298	7,332
Class 8 Subtotal		15,336,162	1,700,517		14,827,832	1,334,764
CLASS 11						
Utilities (12%)		1,716,615	205,996		1,723,757	206,849
CLASS 12						
Mobile Homes (3.86%)		747,472	28,854		667,180	25,755
Mobile Homes (0%-3.474%)		11,271	189		11,271	174
Class 12 Subtotal		758,743	29,043		678,451	25,929
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		21,665,067	668,948		21,502,752	663,959
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		21,665,067	668,948		21,502,752	663,959
CLASS 15						
Railroads (7.92%,7.49%)		7,592,523	601,327		7,613,551	570,255
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		89,476,226	6,794,169		88,034,405	6,434,211

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DAWSON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,924,195	2,924,195		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	18,619	670,602	201,191	18,007	652,329	195,707
Non-Irrigated (30%)	426,596	6,501,779	1,950,534	426,341	6,501,546	1,950,572
Grazing (30%)	883,114	2,841,951	852,585	883,255	2,845,901	853,952
Wild Hay (30%)	4,792	47,639	14,295	5,455	60,730	18,222
Class 3 Subtotal	1,333,121	10,061,971	3,018,605	1,333,058	10,060,506	3,018,453
CLASS 4						
Land and Improvements:						
Residential (3.86%)		110,910,051	4,281,147		98,876,770	3,816,653
Residential (0%-3.474%)		2,290,693	57,603		2,117,591	51,601
Commercial (3.86%)		45,018,277	1,737,698		41,393,521	1,597,761
Industrial (3.86%)		3,238,464	125,007		2,957,482	114,160
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		105,710	817
Class 4 Subtotal		161,457,485	6,201,455		145,451,074	5,580,992
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,355,580	250,665		8,836,736	265,104
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,355,580	250,665		8,836,736	265,104
CLASS 6						
Livestock (4%)		10,313,360	412,498		10,423,990	416,981
Leased and Rental Property (4%)		66,519	2,661		20,603	825
Class 6 Subtotal		10,379,879	415,159		10,444,593	417,806
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,413,906	375,529		2,957,862	266,218
Farm Implements (11%,9%)		12,697,241	1,396,705		13,877,566	1,248,985
Buses, Trucks and Trailers (11-13%,9%)		1,959,790	224,990		1,774,725	159,731
Furniture and Fixtures (13%,9%)		3,565,848	463,570		3,825,487	344,300
Broadcasting Equipment (13-16%,9%)		302,548	48,284		304,297	27,385
Other Property (8-16%,9%)		3,836,265	417,082		2,939,060	264,557
Class 8 Subtotal		25,775,598	2,926,160		25,678,997	2,311,176
CLASS 11						
Utilities (12%)		33,836,911	4,060,433		33,549,444	4,025,929
CLASS 12						
Mobile Homes (3.86%)		5,378,535	207,619		4,866,283	187,848
Mobile Homes (0%-3.474%)		165,196	3,546		196,930	4,659
Class 12 Subtotal		5,543,731	211,165		5,063,213	192,507
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		28,365,295	875,961		25,140,941	776,334
One Acre Farmsteads (0%-2.779%)		19,794	428		0	0
Class 14 Subtotal		28,385,089	876,389		25,140,941	776,334
CLASS 15						
Railroads (7.92%,7.49%)		26,771,306	2,120,289		26,787,356	2,006,373
CLASS 17						
Airline Property (12%)		69,260	8,311		16,545	1,985
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		83,878	3,238
TOTAL		313,561,005	23,012,826		291,113,283	18,599,897

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

DEER LODGE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		43,762	1,313		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	8,710	196,730	59,026	8,646	195,233	58,577
Non-Irrigated (30%)	70	2,710	813	134	4,206	1,262
Grazing (30%)	158,619	568,931	170,719	159,141	570,911	171,310
Wild Hay (30%)	6,608	94,652	28,397	6,583	94,589	28,379
Class 3 Subtotal	174,007	863,023	258,955	174,504	864,939	259,528
CLASS 4						
Land and Improvements:						
Residential (3.86%)		103,505,671	3,995,480		102,593,728	3,960,280
Residential (0%-3.474%)		3,809,854	87,784		3,803,274	91,271
Commercial (3.86%)		25,946,655	1,001,559		27,532,384	1,061,976
Industrial (3.86%)		8,013,804	309,332		8,019,004	309,533
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		464,651	8,967		464,651	8,967
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		141,740,635	5,403,122		142,413,041	5,432,027
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		130,266	3,908		69,396	2,082
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		29,933	898
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		130,266	3,908		99,329	2,980
CLASS 6						
Livestock (4%)		2,658,469	106,332		2,530,521	101,232
Leased and Rental Property (4%)		29,740	1,189		41,655	1,666
Class 6 Subtotal		2,688,209	107,521		2,572,176	102,898
CLASS 7						
Independent Telephone (8%)		235,623	18,850		231,297	18,503
CLASS 8						
Machinery (11%,9%)		2,622,752	288,504		2,437,770	219,405
Farm Implements (11%,9%)		672,970	74,029		752,997	67,765
Buses, Trucks and Trailers (11-13%,9%)		781,795	89,413		709,950	64,308
Furniture and Fixtures (13%,9%)		1,975,804	256,854		2,142,585	192,829
Broadcasting Equipment (13-16%,9%)		217,150	34,703		182,515	16,427
Other Property (8-16%,9%)		325,532	30,341		180,116	15,338
Class 8 Subtotal		6,596,003	773,844		6,405,933	576,072
CLASS 11						
Utilities (12%)		14,512,883	1,741,550		15,847,170	1,901,661
CLASS 12						
Mobile Homes (3.86%)		3,590,874	138,603		3,788,645	146,234
Mobile Homes (0%-3.474%)		97,934	2,153		89,076	1,739
Class 12 Subtotal		3,688,808	140,756		3,877,721	147,973
CLASS 13						
Timber Land (3.84%)	82,942	427,597	16,444	83,092	428,675	16,456
CLASS 14						
One Acre Farmsteads (3.088%)		3,944,588	121,828		3,942,661	121,768
One Acre Farmsteads (0%-2.779%)		8,500	190		27,715	555
Class 14 Subtotal		3,953,088	122,018		3,970,376	122,323
CLASS 15						
Railroads (7.92%,7.49%)		652,478	51,677		610,093	45,696
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		1,153	348		1,153	348
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		12,978	260		12,978	260
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		175,546,506	8,640,566		177,334,881	8,626,725

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FALLON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		39,114,554	39,114,554		3,148,998	3,148,998
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	160,008	2,073,340	622,041	160,050	2,075,726	622,756
Grazing (30%)	651,405	1,954,210	586,263	652,770	1,957,605	587,388
Wild Hay (30%)	23,758	235,645	70,711	24,158	239,014	71,722
Class 3 Subtotal	835,171	4,263,195	1,279,015	836,978	4,272,345	1,281,866
CLASS 4						
Land and Improvements:						
Residential (3.86%)		29,183,275	1,126,446		23,034,744	889,158
Residential (0%-3.474%)		405,193	8,198		438,957	10,288
Commercial (3.86%)		10,522,600	406,164		9,718,943	375,137
Industrial (3.86%)		1,043,567	40,283		4,066,443	156,969
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		41,154,635	1,581,091		37,259,087	1,431,552
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,785,405	53,560		2,409,121	72,275
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,785,405	53,560		2,409,121	72,275
CLASS 6						
Livestock (4%)		9,315,885	372,617		9,597,060	383,911
Leased and Rental Property (4%)		11,030	441		17,616	705
Class 6 Subtotal		9,326,915	373,058		9,614,676	384,616
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,949,172	434,418		3,252,151	292,691
Farm Implements (11%,9%)		7,138,813	785,271		7,970,548	717,355
Buses, Trucks and Trailers (11-13%,9%)		1,521,256	173,737		1,406,901	126,621
Furniture and Fixtures (13%,9%)		999,915	129,988		952,033	85,687
Broadcasting Equipment (13-16%,9%)		139,325	22,291		71,676	6,450
Other Property (8-16%,9%)		24,069,374	2,969,114		22,990,545	2,069,162
Class 8 Subtotal		37,817,855	4,514,819		36,643,854	3,297,966
CLASS 11						
Utilities (12%)		29,037,591	3,484,508		28,017,441	3,362,091
CLASS 12						
Mobile Homes (3.86%)		2,769,191	106,901		2,693,920	103,989
Mobile Homes (0%-3.474%)		5,224	103		25,814	736
Class 12 Subtotal		2,774,415	107,004		2,719,734	104,725
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		14,303,853	441,635		13,014,788	401,856
One Acre Farmsteads (0%-2.779%)		18,741	231		1,801	39
Class 14 Subtotal		14,322,594	441,866		13,016,589	401,895
CLASS 15						
Railroads (7.92%,7.49%)		4,969,663	393,597		4,970,734	372,308
CLASS 17						
Airline Property (12%)		3,369	404		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		184,570,191	51,343,476		142,072,579	13,858,292

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FERGUS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		91,698	91,698		0	0
CLASS 2						
Gross Proceeds		2,658,478	79,754		12,072,521	362,175
CLASS 3						
Agricultural Land:						
Irrigated (30%)	7,342	234,078	70,228	7,303	233,076	69,926
Non-Irrigated (30%)	432,906	12,802,580	3,840,774	433,075	12,801,232	3,840,601
Grazing (30%)	1,406,148	5,501,113	1,650,334	1,410,281	5,516,589	1,655,537
Wild Hay (30%)	117,194	1,984,224	595,360	116,953	1,981,158	594,440
Class 3 Subtotal	1,963,590	20,521,995	6,156,696	1,967,612	20,532,055	6,160,504
CLASS 4						
Land and Improvements:						
Residential (3.86%)		92,996,672	3,589,749		94,294,195	3,639,991
Residential (0%-3.474%)		2,685,060	59,233		2,195,704	49,250
Commercial (3.86%)		38,683,152	1,493,205		35,813,980	1,381,821
Industrial (3.86%)		5,674,030	219,019		5,643,894	217,856
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		94,100	1,816		87,513	1,689
Remodeled (0.772%-3.86%)		0	0		313,300	3,620
Class 4 Subtotal		140,133,014	5,363,022		138,348,586	5,294,227
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,908,404	237,255		8,291,399	248,745
New Industrial Property (3%)		735,796	22,075		817,755	24,533
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,644,200	259,330		9,109,154	273,278
CLASS 6						
Livestock (4%)		27,368,889	1,094,711		27,494,981	1,099,872
Leased and Rental Property (4%)		129,342	5,174		107,891	4,315
Class 6 Subtotal		27,498,231	1,099,885		27,602,872	1,104,187
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		12,084,545	1,329,309		11,604,819	1,044,583
Farm Implements (11%,9%)		17,122,399	1,883,478		19,858,283	1,787,255
Buses, Trucks and Trailers (11-13%,9%)		3,668,917	449,784		3,581,732	323,082
Furniture and Fixtures (13%,9%)		3,393,875	441,214		4,153,455	373,820
Broadcasting Equipment (13-16%,9%)		219,001	34,609		272,592	24,534
Other Property (8-16%,9%)		1,718,793	195,530		487,646	43,444
Class 8 Subtotal		38,207,530	4,333,924		39,958,527	3,596,718
CLASS 11						
Utilities (12%)		13,310,280	1,597,234		15,085,023	1,810,202
CLASS 12						
Mobile Homes (3.86%)		8,115,895	313,254		8,621,395	332,769
Mobile Homes (0%-3.474%)		271,792	6,316		249,068	5,457
Class 12 Subtotal		8,387,687	319,570		8,870,463	338,226
CLASS 13						
Timber Land (3.84%)	115,856	1,131,679	43,456	115,244	1,129,756	43,356
CLASS 14						
One Acre Farmsteads (3.088%)		43,876,500	1,354,902		44,072,059	1,360,604
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		43,876,500	1,354,902		44,072,059	1,360,604
CLASS 15						
Railroads (7.92%,7.49%)		8,288,229	656,428		4,707,503	352,592
CLASS 17						
Airline Property (12%)		134,284	16,114		16,974	2,036
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		312,883,805	21,372,013		321,505,493	20,698,105

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

FLATHEAD COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	15,671	624,629	187,389	15,886	631,411	189,423
Non-Irrigated (30%)	68,350	3,642,850	1,092,855	67,745	3,618,508	1,085,552
Grazing (30%)	82,781	481,405	144,422	81,319	469,673	140,902
Wild Hay (30%)	20,046	443,999	133,200	19,959	440,523	132,157
Class 3 Subtotal	186,848	5,192,883	1,557,866	184,909	5,160,115	1,548,034
CLASS 4						
Land and Improvements:						
Residential (3.86%)		974,044,417	37,598,120		1,094,945,465	42,264,895
Residential (0%-3.474%)		15,692,044	345,265		16,892,387	370,679
Commercial (3.86%)		387,667,141	14,963,954		353,508,704	13,644,650
Industrial (3.86%)		99,179,231	3,828,318		107,443,257	4,147,310
New Manufacturing (1.93-3.474%)		1,167,200	22,527		1,167,200	22,527
Golf Courses (1.93%)		3,526,705	68,065		3,604,605	69,569
Remodeled (0.772%-3.86%)		140,247	4,282		140,247	5,339
Class 4 Subtotal		1,481,416,985	56,830,531		1,577,701,865	60,524,969
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		15,654,011	469,619		15,966,978	479,009
New Industrial Property (3%)		92,633	2,779		4,469	134
Pollution Control and Gasohol (3%)		55,924,965	1,677,749		15,908,438	477,253
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		36,840,033	1,105,201
Class 5 Subtotal		71,671,609	2,150,147		68,719,918	2,061,597
CLASS 6						
Livestock (4%)		6,078,114	243,124		5,505,923	220,237
Leased and Rental Property (4%)		491,722	19,669		518,082	20,723
Class 6 Subtotal		6,569,836	262,793		6,024,005	240,960
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		45,295,045	4,825,221		69,433,846	6,126,456
Farm Implements (11%,9%)		5,990,548	658,960		6,304,969	567,447
Buses, Trucks and Trailers (11-13%,9%)		10,524,670	1,199,427		10,003,439	896,532
Furniture and Fixtures (13%,9%)		29,199,220	3,795,899		28,545,674	2,569,111
Broadcasting Equipment (13-16%,9%)		1,473,975	233,183		1,524,191	137,177
Other Property (8-16%,9%)		10,344,307	1,038,779		10,360,216	931,941
Class 8 Subtotal		102,827,765	11,751,469		126,172,335	11,228,664
CLASS 11						
Utilities (12%)		66,106,270	7,932,753		69,308,859	8,317,063
CLASS 12						
Mobile Homes (3.86%)		42,691,190	1,647,880		44,110,995	1,702,684
Mobile Homes (0%-3.474%)		1,421,032	33,191		1,329,538	31,994
Class 12 Subtotal		44,112,222	1,681,071		45,440,533	1,734,678
CLASS 13						
Timber Land (3.84%)	462,776	43,929,559	1,686,895	469,716	47,632,351	1,829,082
CLASS 14						
One Acre Farmsteads (3.088%)		105,813,187	3,267,511		115,728,220	3,573,687
One Acre Farmsteads (0%-2.779%)		706,617	15,294		782,683	16,958
Class 14 Subtotal		106,519,804	3,282,805		116,510,903	3,590,645
CLASS 15						
Railroads (7.92%,7.49%)		32,132,385	2,544,885		32,082,710	2,402,995
CLASS 17						
Airline Property (12%)		4,218,618	506,235		5,277,205	633,265
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		628,854	12,577		755,256	15,105
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,965,326,790	90,200,027		2,100,786,055	94,127,059

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GALLATIN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		557,772	557,772		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	80,419	2,541,151	762,345	80,754	2,554,372	766,488
Non-Irrigated (30%)	108,841	4,111,466	1,233,440	107,605	4,126,992	1,238,251
Grazing (30%)	543,429	2,592,226	777,668	543,404	2,565,927	770,320
Wild Hay (30%)	19,554	475,812	142,836	19,937	490,245	147,164
Class 3 Subtotal	752,243	9,720,655	2,916,289	751,700	9,737,536	2,922,223
CLASS 4						
Land and Improvements:						
Residential (3.86%)		623,260,335	24,057,838		801,841,003	30,950,997
Residential (0%-3.474%)		6,041,492	117,156		6,570,633	131,228
Commercial (3.86%)		389,318,816	15,027,604		331,921,824	12,812,214
Industrial (3.86%)		18,178,065	701,671		20,686,571	798,503
New Manufacturing (1.93-3.474%)		0	0		779,000	15,034
Golf Courses (1.93%)		3,525,739	68,049		3,712,710	71,658
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		1,040,324,447	39,972,318		1,165,511,741	44,779,634
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,630,984	138,929		5,295,691	158,870
New Industrial Property (3%)		5,946,781	178,404		0	0
Pollution Control and Gasohol (3%)		2,186,389	65,592		1,514,136	45,424
Research and Development (0%-3%)		383,146	11,493		675,616	20,269
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		13,147,300	394,418		7,485,443	224,563
CLASS 6						
Livestock (4%)		15,441,831	617,592		15,389,543	615,692
Leased and Rental Property (4%)		324,576	12,984		360,130	14,404
Class 6 Subtotal		15,766,407	630,576		15,749,673	630,096
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		32,669,094	3,559,541		45,979,557	3,869,301
Farm Implements (11%,9%)		14,395,804	1,583,535		14,429,988	1,298,696
Buses, Trucks and Trailers (11-13%,9%)		7,741,228	895,623		6,147,040	553,476
Furniture and Fixtures (13%,9%)		25,292,021	3,287,963		27,284,926	2,455,833
Broadcasting Equipment (13-16%,9%)		1,461,853	232,360		1,242,088	111,788
Other Property (8-16%,9%)		3,105,415	341,590		3,552,320	319,959
Class 8 Subtotal		84,665,415	9,900,612		98,635,919	8,609,053
CLASS 11						
Utilities (12%)		70,716,467	8,485,982		73,502,577	8,820,305
CLASS 12						
Mobile Homes (3.86%)		22,560,416	870,810		22,123,849	853,972
Mobile Homes (0%-3.474%)		420,856	8,180		465,107	10,672
Class 12 Subtotal		22,981,272	878,990		22,588,956	864,644
CLASS 13						
Timber Land (3.84%)	130,586	2,731,085	104,890	130,371	2,724,919	104,649
CLASS 14						
One Acre Farmsteads (3.088%)		61,370,490	1,895,074		69,771,181	2,154,585
One Acre Farmsteads (0%-2.779%)		1,842,989	56,632		122,870	2,674
Class 14 Subtotal		63,213,479	1,951,706		69,894,051	2,157,259
CLASS 15						
Railroads (7.92%,7.49%)		17,552,309	1,390,143		17,583,151	1,316,978
CLASS 17						
Airline Property (12%)		9,412,649	1,129,518		10,053,926	1,206,468
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		112,448	2,249		127,683	2,249
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,350,901,705	68,315,463		1,493,595,575	71,638,121

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GARFIELD COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		521,379	521,379		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	263	2,993	899	263	2,993	899
Non-Irrigated (30%)	310,041	3,892,733	1,167,820	307,885	3,864,070	1,159,325
Grazing (30%)	1,781,891	5,304,044	1,591,213	1,780,849	5,299,578	1,590,156
Wild Hay (30%)	10,489	139,930	41,983	10,476	139,989	42,001
Class 3 Subtotal	2,102,684	9,339,700	2,801,915	2,099,473	9,306,630	2,792,381
CLASS 4						
Land and Improvements:						
Residential (3.86%)		6,329,780	244,329		6,346,493	244,975
Residential (0%-3.474%)		84,066	1,864		70,848	1,518
Commercial (3.86%)		2,425,633	93,631		2,273,505	87,752
Industrial (3.86%)		336,690	12,996		313,122	12,087
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		9,176,169	352,820		9,003,968	346,332
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,511,474	105,344		3,668,002	110,042
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,511,474	105,344		3,668,002	110,042
CLASS 6						
Livestock (4%)		18,377,065	735,068		16,049,890	642,004
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		18,377,065	735,068		16,049,890	642,004
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		409,890	45,089		578,356	52,068
Farm Implements (11%,9%)		6,386,143	702,474		7,012,818	631,159
Buses, Trucks and Trailers (11-13%,9%)		1,227,327	142,490		1,062,575	95,455
Furniture and Fixtures (13%,9%)		220,688	28,692		214,068	19,289
Broadcasting Equipment (13-16%,9%)		71,810	11,490		71,641	6,448
Other Property (8-16%,9%)		703,081	73,430		494,275	39,233
Class 8 Subtotal		9,018,939	1,003,665		9,433,733	843,652
CLASS 11						
Utilities (12%)		22,447	2,694		22,683	2,722
CLASS 12						
Mobile Homes (3.86%)		1,801,368	69,524		1,932,866	74,601
Mobile Homes (0%-3.474%)		30,282	812		30,282	655
Class 12 Subtotal		1,831,650	70,336		1,963,148	75,256
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		14,199,413	438,406		14,397,419	444,543
One Acre Farmsteads (0%-2.779%)		7,980	92		2,387	15
Class 14 Subtotal		14,207,393	438,498		14,399,806	444,558
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		66,006,216	6,031,719		63,847,860	5,256,947

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GLACIER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		10,072,328	10,072,328		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	4,450	165,157	49,553	4,428	164,215	49,270
Non-Irrigated (30%)	275,650	8,333,796	2,500,139	275,317	8,327,791	2,498,489
Grazing (30%)	379,433	1,863,029	558,909	379,277	1,853,609	556,301
Wild Hay (30%)	12,742	158,304	47,494	12,555	156,425	46,929
Class 3 Subtotal	672,275	10,520,286	3,156,095	671,577	10,502,040	3,150,989
CLASS 4						
Land and Improvements:						
Residential (3.86%)		68,115,705	2,629,318		69,726,181	2,691,484
Residential (0%-3.474%)		1,551,564	39,228		1,653,975	41,460
Commercial (3.86%)		39,818,487	1,537,002		38,441,971	1,483,830
Industrial (3.86%)		5,033,621	194,301		4,649,207	179,459
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		619,369	11,955		597,985	11,542
Remodeled (0.772%-3.86%)		296,227	10,314		134,991	5,211
Class 4 Subtotal		115,434,973	4,422,118		115,204,310	4,412,986
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		16,993,606	509,807		18,016,513	540,492
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		16,993,606	509,807		18,016,513	540,492
CLASS 6						
Livestock (4%)		5,836,750	233,450		5,279,906	211,211
Leased and Rental Property (4%)		169,081	6,763		112,321	4,493
Class 6 Subtotal		6,005,831	240,213		5,392,227	215,704
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,189,142	350,804		3,403,663	306,331
Farm Implements (11%,9%)		10,208,625	1,122,945		10,556,952	950,129
Buses, Trucks and Trailers (11-13%,9%)		2,043,756	234,211		1,961,813	172,399
Furniture and Fixtures (13%,9%)		4,203,431	546,451		5,021,125	451,917
Broadcasting Equipment (13-16%,9%)		213,093	31,952		204,825	18,437
Other Property (8-16%,9%)		7,814,443	940,011		7,088,721	635,412
Class 8 Subtotal		27,672,490	3,226,374		28,237,099	2,534,625
CLASS 11						
Utilities (12%)		48,203,657	5,784,429		49,299,974	5,915,998
CLASS 12						
Mobile Homes (3.86%)		2,950,392	113,889		3,124,137	120,596
Mobile Homes (0%-3.474%)		118,683	2,775		127,810	3,238
Class 12 Subtotal		3,069,075	116,664		3,251,947	123,834
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		21,507,730	664,076		21,567,294	665,916
One Acre Farmsteads (0%-2.779%)		42,449	1,111		23,998	444
Class 14 Subtotal		21,550,179	665,187		21,591,292	666,360
CLASS 15						
Railroads (7.92%,7.49%)		19,291,290	1,527,871		19,477,824	1,458,889
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,240	425		21,240	425
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		278,834,955	29,721,511		270,994,466	19,020,302

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GOLDEN VALLEY COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		66,634	66,634		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	9,776	198,951	59,688	8,972	205,046	61,517
Non-Irrigated (30%)	94,523	1,813,687	544,110	90,805	1,812,718	543,820
Grazing (30%)	538,563	1,533,733	460,128	540,463	1,533,958	460,197
Wild Hay (30%)	16,495	174,377	52,317	13,896	167,216	50,168
Class 3 Subtotal	659,357	3,720,748	1,116,243	654,136	3,718,938	1,115,702
CLASS 4						
Land and Improvements:						
Residential (3.86%)		5,816,655	224,536		5,910,635	228,160
Residential (0%-3.474%)		160,248	3,942		162,739	3,754
Commercial (3.86%)		1,040,745	40,181		918,415	35,448
Industrial (3.86%)		81,800	3,159		233,337	9,007
New Manufacturing (1.93-3.474%)		306,000	5,906		273,141	5,272
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		7,405,448	277,724		7,498,267	281,641
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,145,108	34,355		1,209,735	36,293
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,145,108	34,355		1,209,735	36,293
CLASS 6						
Livestock (4%)		5,691,861	227,659		5,637,722	225,524
Leased and Rental Property (4%)		560	22		0	0
Class 6 Subtotal		5,692,421	227,681		5,637,722	225,524
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		363,656	27,258		1,332,410	105,972
Farm Implements (11%,9%)		2,994,393	329,380		3,410,207	306,922
Buses, Trucks and Trailers (11-13%,9%)		384,261	44,195		304,658	27,515
Furniture and Fixtures (13%,9%)		59,672	7,758		68,173	6,135
Broadcasting Equipment (13-16%,9%)		19,295	3,087		20,314	1,828
Other Property (8-16%,9%)		187,987	18,544		107,673	9,694
Class 8 Subtotal		4,009,264	430,222		5,243,435	458,066
CLASS 11						
Utilities (12%)		17,172,074	2,060,649		18,034,302	2,164,113
CLASS 12						
Mobile Homes (3.86%)		598,269	23,092		575,133	22,208
Mobile Homes (0%-3.474%)		4,763	92		4,763	91
Class 12 Subtotal		603,032	23,184		579,896	22,299
CLASS 13						
Timber Land (3.84%)	13,176	126,404	4,854	13,176	126,404	4,854
CLASS 14						
One Acre Farmsteads (3.088%)		10,889,593	336,252		11,134,163	343,801
One Acre Farmsteads (0%-2.779%)		16,303	402		66,950	1,704
Class 14 Subtotal		10,905,896	336,654		11,201,113	345,505
CLASS 15						
Railroads (7.92%,7.49%)		6,783,712	537,269		6,783,712	508,100
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		57,630,741	5,115,469		60,033,524	5,162,097

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

GRANITE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		409,879	12,298		66,411	1,993
CLASS 3						
Agricultural Land:						
Irrigated (30%)	7,448	266,910	80,070	7,331	265,121	79,535
Non-Irrigated (30%)	1,207	26,708	8,014	1,821	29,998	9,001
Grazing (30%)	227,072	899,852	270,000	226,311	894,615	268,430
Wild Hay (30%)	20,445	588,245	176,478	20,982	603,942	181,190
Class 3 Subtotal	256,172	1,781,715	534,562	256,445	1,793,676	538,156
CLASS 4						
Land and Improvements:						
Residential (3.86%)		31,546,390	1,217,745		31,981,223	1,234,542
Residential (0%-3.474%)		1,152,175	24,313		970,309	19,782
Commercial (3.86%)		5,211,077	201,149		5,530,535	213,075
Industrial (3.86%)		1,997,225	77,090		1,772,648	68,424
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		39,906,867	1,520,297		40,254,715	1,535,823
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		411,921	12,358		404,692	12,140
New Industrial Property (3%)		206,667	6,200		206,831	6,205
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		618,588	18,558		611,523	18,345
CLASS 6						
Livestock (4%)		8,018,402	320,725		7,714,685	308,592
Leased and Rental Property (4%)		6,574	263		3,299	132
Class 6 Subtotal		8,024,976	320,988		7,717,984	308,724
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		4,685,329	515,389		5,832,173	524,925
Farm Implements (11%,9%)		2,281,110	250,922		2,040,596	183,650
Buses, Trucks and Trailers (11-13%,9%)		815,603	102,065		753,802	67,870
Furniture and Fixtures (13%,9%)		457,042	59,418		493,875	44,449
Broadcasting Equipment (13-16%,9%)		32,853	5,244		34,362	3,093
Other Property (8-16%,9%)		255,175	25,911		255,553	23,010
Class 8 Subtotal		8,527,112	958,949		9,410,361	846,997
CLASS 11						
Utilities (12%)		23,477,091	2,817,256		25,046,662	3,005,601
CLASS 12						
Mobile Homes (3.86%)		2,555,182	98,642		2,975,362	114,859
Mobile Homes (0%-3.474%)		82,516	2,125		76,484	1,491
Class 12 Subtotal		2,637,698	100,767		3,051,846	116,350
CLASS 13						
Timber Land (3.84%)	109,762	3,177,687	122,021	110,152	3,076,860	118,150
CLASS 14						
One Acre Farmsteads (3.088%)		8,801,528	271,815		8,763,906	270,654
One Acre Farmsteads (0%-2.779%)		44,039	646		8,248	178
Class 14 Subtotal		8,845,567	272,461		8,772,154	270,832
CLASS 15						
Railroads (7.92%,7.49%)		7,874,317	623,648		7,874,312	589,786
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		105,281,497	7,301,805		107,676,504	7,350,757

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

HILL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		7,391,883	7,391,883		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	2,596	58,438	17,539	2,754	61,235	18,378
Non-Irrigated (30%)	1,103,679	20,811,228	6,243,368	1,102,069	20,828,787	6,248,781
Grazing (30%)	440,222	1,604,808	481,442	441,495	1,535,993	461,048
Wild Hay (30%)	3,139	44,729	13,424	3,091	44,607	13,387
Class 3 Subtotal	1,549,636	22,519,203	6,755,773	1,549,409	22,470,622	6,741,594
CLASS 4						
Land and Improvements:						
Residential (3.86%)		169,884,517	6,557,504		169,778,470	6,553,427
Residential (0%-3.474%)		2,829,947	64,209		2,626,584	62,044
Commercial (3.86%)		76,988,867	2,971,777		72,810,745	2,810,281
Industrial (3.86%)		14,328,319	553,076		13,377,186	516,364
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		251,372	4,851		233,776	4,512
Remodeled (0.772%-3.86%)		0	0		497,385	3,840
Class 4 Subtotal		264,283,022	10,151,417		259,324,146	9,950,468
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		12,365,042	370,951		12,490,645	374,722
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		12,365,042	370,951		12,490,645	374,722
CLASS 6						
Livestock (4%)		6,528,436	261,117		6,427,556	257,124
Leased and Rental Property (4%)		268,266	10,732		228,560	9,140
Class 6 Subtotal		6,796,702	271,849		6,656,116	266,264
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		5,543,790	609,817		6,692,768	602,373
Farm Implements (11%,9%)		27,217,840	2,986,977		29,218,419	2,629,665
Buses, Trucks and Trailers (11-13%,9%)		3,375,366	387,604		3,307,687	297,006
Furniture and Fixtures (13%,9%)		5,734,127	745,430		5,417,971	487,637
Broadcasting Equipment (13-16%,9%)		539,107	81,871		551,105	49,602
Other Property (8-16%,9%)		2,302,124	244,875		1,687,342	151,612
Class 8 Subtotal		44,712,354	5,063,574		46,875,292	4,217,895
CLASS 11						
Utilities (12%)		24,291,593	2,914,989		25,880,439	3,105,652
CLASS 12						
Mobile Homes (3.86%)		10,981,754	423,906		11,023,552	425,523
Mobile Homes (0%-3.474%)		276,748	6,639		277,753	6,809
Class 12 Subtotal		11,258,502	430,545		11,301,305	432,332
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		54,057,540	1,669,307		54,153,284	1,672,068
One Acre Farmsteads (0%-2.779%)		44,661	981		42,257	914
Class 14 Subtotal		54,102,201	1,670,288		54,195,541	1,672,982
CLASS 15						
Railroads (7.92%,7.49%)		38,748,662	3,068,894		39,052,630	2,925,042
CLASS 17						
Airline Property (12%)		68,536	8,224		9,030	1,084
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		486,537,700	38,098,387		478,255,766	29,688,035

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

JEFFERSON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		50,558	50,558		71,450	71,450
CLASS 2						
Gross Proceeds		115,347,012	3,460,410		81,272,604	2,438,178
CLASS 3						
Agricultural Land:						
Irrigated (30%)	13,602	355,432	106,630	14,010	365,821	109,747
Non-Irrigated (30%)	23,496	359,982	108,000	23,493	358,856	107,662
Grazing (30%)	345,043	887,919	266,467	344,912	891,259	267,473
Wild Hay (30%)	10,461	207,202	62,165	10,472	207,405	62,226
Class 3 Subtotal	392,602	1,810,535	543,262	392,887	1,823,341	547,108
CLASS 4						
Land and Improvements:						
Residential (3.86%)		97,452,911	3,761,762		113,384,899	4,376,632
Residential (0%-3.474%)		2,661,878	52,418		3,167,304	64,739
Commercial (3.86%)		11,393,183	439,771		11,716,541	452,255
Industrial (3.86%)		15,608,355	602,487		15,763,843	608,487
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		127,116,327	4,856,438		144,032,587	5,502,113
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,261,566	37,847		1,116,714	33,502
New Industrial Property (3%)		43,224,698	1,296,740		49,469,563	1,484,087
Pollution Control and Gasohol (3%)		11,820,596	354,618		13,997,448	419,923
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		56,306,860	1,689,205		64,583,725	1,937,512
CLASS 6						
Livestock (4%)		6,795,576	271,805		6,419,024	256,785
Leased and Rental Property (4%)		26,824	1,073		36,037	1,440
Class 6 Subtotal		6,822,400	272,878		6,455,061	258,225
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		31,541,367	3,469,353		34,225,557	3,080,308
Farm Implements (11%,9%)		2,093,071	230,240		2,304,283	207,389
Buses, Trucks and Trailers (11-13%,9%)		8,373,552	1,262,815		12,500,405	1,125,643
Furniture and Fixtures (13%,9%)		1,225,722	159,347		1,188,564	106,969
Broadcasting Equipment (13-16%,9%)		78,677	12,272		74,481	6,702
Other Property (8-16%,9%)		4,520,341	497,245		6,779,016	606,996
Class 8 Subtotal		47,832,730	5,631,272		57,072,306	5,134,007
CLASS 11						
Utilities (12%)		42,328,520	5,079,422		42,576,010	5,109,119
CLASS 12						
Mobile Homes (3.86%)		4,007,532	154,698		4,353,512	168,055
Mobile Homes (0%-3.474%)		160,846	2,523		155,658	2,158
Class 12 Subtotal		4,168,378	157,221		4,509,170	170,213
CLASS 13						
Timber Land (3.84%)	43,893	663,703	25,485	43,211	656,292	25,203
CLASS 14						
One Acre Farmsteads (3.088%)		12,494,148	385,844		15,054,935	464,918
One Acre Farmsteads (0%-2.779%)		125,714	3,024		220,672	5,248
Class 14 Subtotal		12,619,862	388,868		15,275,607	470,166
CLASS 15						
Railroads (7.92%,7.49%)		4,988,673	395,103		6,914,846	517,922
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		1,765	528		1,765	528
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		3,636	73		4,109	82
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		420,060,959	22,550,723		425,248,873	22,181,826

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

JUDITH BASIN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		97,407	97,407		15,357	15,357
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,292	50,220	15,066	4,247	153,592	46,078
Non-Irrigated (30%)	214,106	6,193,487	1,858,049	211,463	6,098,541	1,829,565
Grazing (30%)	498,464	3,077,591	923,283	494,909	3,044,764	913,435
Wild Hay (30%)	55,279	1,249,670	374,901	54,293	1,225,968	367,781
Class 3 Subtotal	769,141	10,570,968	3,171,299	764,912	10,522,835	3,156,859
CLASS 4						
Land and Improvements:						
Residential (3.86%)		13,840,194	534,300		14,150,185	546,263
Residential (0%-3.474%)		289,804	6,326		193,238	3,941
Commercial (3.86%)		3,960,044	152,871		3,794,236	146,460
Industrial (3.86%)		1,954,141	75,432		1,784,079	68,864
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		20,044,183	768,929		19,921,738	765,528
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,269,014	68,073		2,353,302	70,602
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,269,014	68,073		2,353,302	70,602
CLASS 6						
Livestock (4%)		14,205,972	568,225		14,449,926	578,007
Leased and Rental Property (4%)		5,633	225		3,855	154
Class 6 Subtotal		14,211,605	568,450		14,453,781	578,161
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,792,366	197,161		1,318,814	118,702
Farm Implements (11%,9%)		7,457,988	820,370		8,659,799	779,378
Buses, Trucks and Trailers (11-13%,9%)		957,527	110,557		905,988	81,541
Furniture and Fixtures (13%,9%)		327,922	42,632		368,634	33,183
Broadcasting Equipment (13-16%,9%)		20,158	3,225		20,531	1,848
Other Property (8-16%,9%)		78,640	6,657		11,398	1,032
Class 8 Subtotal		10,634,601	1,180,602		11,285,164	1,015,684
CLASS 11						
Utilities (12%)		8,648,874	1,037,866		10,113,861	1,213,664
CLASS 12						
Mobile Homes (3.86%)		1,920,908	74,145		2,103,668	81,198
Mobile Homes (0%-3.474%)		9,015	243		9,015	313
Class 12 Subtotal		1,929,923	74,388		2,112,683	81,511
CLASS 13						
Timber Land (3.84%)	5,743	38,921	1,503	6,300	46,785	1,805
CLASS 14						
One Acre Farmsteads (3.088%)		24,536,582	757,681		25,191,910	777,731
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		24,536,582	757,681		25,191,910	777,731
CLASS 15						
Railroads (7.92%,7.49%)		15,411,150	1,220,561		14,805,127	1,108,904
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		15	6		15	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		108,393,243	8,946,765		110,822,558	8,785,812

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LAKE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	107,430	2,332,042	699,613	105,186	2,293,973	688,271
Non-Irrigated (30%)	15,885	866,754	260,026	15,061	844,720	253,435
Grazing (30%)	167,871	905,480	271,644	167,028	893,493	268,134
Wild Hay (30%)	11,952	218,041	65,314	11,938	217,404	65,234
Class 3 Subtotal	303,138	4,322,317	1,296,597	299,213	4,249,590	1,275,074
CLASS 4						
Land and Improvements:						
Residential (3.86%)		389,904,535	15,550,314		391,519,756	15,112,652
Residential (0%-3.474%)		7,396,673	165,710		7,149,518	158,581
Commercial (3.86%)		62,388,670	2,408,200		63,932,094	2,466,959
Industrial (3.86%)		6,773,650	261,441		7,699,476	297,201
New Manufacturing (1.93-3.474%)		325,900	6,289		391,000	7,547
Golf Courses (1.93%)		340,266	6,567		340,266	6,567
Remodeled (0.772%-3.86%)		110,031	849		110,031	2,548
Class 4 Subtotal		467,239,725	17,899,370		471,142,141	18,052,055
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,828,802	114,854		3,684,239	110,528
New Industrial Property (3%)		36,016	1,080		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,864,818	115,934		3,684,239	110,528
CLASS 6						
Livestock (4%)		12,722,974	508,727		12,514,291	500,606
Leased and Rental Property (4%)		0	0		96,192	3,847
Class 6 Subtotal		12,722,974	508,727		12,610,483	504,453
CLASS 7						
Independent Telephone (8%)		3,399	271		3,389	271
CLASS 8						
Machinery (11%,9%)		8,427,244	849,420		9,980,448	838,031
Farm Implements (11%,9%)		7,002,798	770,308		7,429,643	668,663
Buses, Trucks and Trailers (11-13%,9%)		2,308,783	267,236		1,960,171	176,540
Furniture and Fixtures (13%,9%)		5,719,515	743,537		5,689,849	512,106
Broadcasting Equipment (13-16%,9%)		173,072	27,297		445,034	40,053
Other Property (8-16%,9%)		2,646,773	292,749		1,855,857	158,666
Class 8 Subtotal		26,278,185	2,950,547		27,361,002	2,394,059
CLASS 11						
Utilities (12%)		22,797,789	2,735,699		24,702,824	2,964,336
CLASS 12						
Mobile Homes (3.86%)		10,961,640	423,119		11,573,873	446,761
Mobile Homes (0%-3.474%)		591,802	11,913		519,855	11,776
Class 12 Subtotal		11,553,442	435,032		12,093,728	458,537
CLASS 13						
Timber Land (3.84%)	100,382	6,822,070	261,967	100,055	6,716,357	257,901
CLASS 14						
One Acre Farmsteads (3.088%)		70,935,140	2,190,477		72,285,252	2,231,869
One Acre Farmsteads (0%-2.779%)		543,254	10,536		466,466	9,650
Class 14 Subtotal		71,478,394	2,201,013		72,751,718	2,241,519
CLASS 15						
Railroads (7.92%,7.49%)		5,838,742	462,420		5,838,745	437,322
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		21,900	438		22,500	450
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		632,943,755	28,868,015		641,176,716	28,696,505

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LEWIS AND CLARK COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		2,630,484	78,915		13,896,973	416,909
CLASS 3						
Agricultural Land:						
Irrigated (30%)	39,454	1,108,203	332,522	39,841	1,110,323	333,155
Non-Irrigated (30%)	33,463	718,819	215,684	33,713	722,423	216,764
Grazing (30%)	737,836	2,984,525	895,358	739,280	2,966,385	890,339
Wild Hay (30%)	17,474	314,282	94,327	16,651	310,852	93,297
Class 3 Subtotal	828,227	5,125,829	1,537,891	829,485	5,109,983	1,533,555
CLASS 4						
Land and Improvements:						
Residential (3.86%)		708,905,613	27,363,900		725,564,470	28,007,363
Residential (0%-3.474%)		7,155,587	163,936		8,600,258	199,949
Commercial (3.86%)		295,802,487	11,417,977		295,800,063	11,417,868
Industrial (3.86%)		11,265,402	434,844		18,247,903	704,370
New Manufacturing (1.93-3.474%)		0	0		103,600	1,999
Golf Courses (1.93%)		993,046	19,165		1,077,132	20,789
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal	1,024,122,135	39,399,822		1,049,393,426	40,352,338	
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,002,148	60,065		2,204,621	66,139
New Industrial Property (3%)		222,538	6,676		0	0
Pollution Control and Gasohol (3%)		18,977,401	569,322		19,548,409	586,452
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal	21,202,087	636,063		21,753,030	652,591	
CLASS 6						
Livestock (4%)		9,602,773	384,056		10,525,523	421,073
Leased and Rental Property (4%)		414,265	16,571		713,751	28,551
Class 6 Subtotal	10,017,038	400,627		11,239,274	449,624	
CLASS 7						
Independent Telephone (8%)		758,534	60,683		703,848	56,307
CLASS 8						
Machinery (11%,9%)		15,132,973	1,664,639		21,322,715	1,919,054
Farm Implements (11%,9%)		4,005,812	440,635		4,630,734	416,777
Buses, Trucks and Trailers (11-13%,9%)		2,842,191	346,112		3,026,566	362,026
Furniture and Fixtures (13%,9%)		27,900,838	3,627,146		29,032,025	2,612,920
Broadcasting Equipment (13-16%,9%)		1,508,652	240,984		1,399,508	125,957
Other Property (8-16%,9%)		4,678,404	446,972		4,223,057	380,220
Class 8 Subtotal	56,068,870	6,766,488		63,634,605	5,816,954	
CLASS 11						
Utilities (12%)		103,041,994	12,365,039		105,258,435	12,631,015
CLASS 12						
Mobile Homes (3.86%)		20,730,576	800,200		21,130,725	815,645
Mobile Homes (0%-3.474%)		496,060	11,181		460,424	11,070
Class 12 Subtotal	21,226,636	811,381		21,591,149	826,715	
CLASS 13						
Timber Land (3.84%)	135,080	2,087,388	80,149	133,638	2,074,540	79,657
CLASS 14						
One Acre Farmsteads (3.088%)		34,885,062	1,077,281		34,550,035	1,066,939
One Acre Farmsteads (0%-2.779%)		123,541	1,199		121,561	2,135
Class 14 Subtotal	35,008,603	1,078,480		34,671,596	1,069,074	
CLASS 15						
Railroads (7.92%,7.49%)		17,869,584	1,415,271		17,934,032	1,343,259
CLASS 17						
Airline Property (12%)		5,119,473	614,338		6,718,073	806,168
CLASS 18						
Eligible Mining Claims (30%)		443	133		930	280
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		481,189	9,628		415,296	8,310
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,304,760,287	65,254,908		1,354,395,190	66,042,756

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LIBERTY COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,703,754	3,703,754		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	705	15,876	4,764	705	15,876	4,764
Non-Irrigated (30%)	595,273	11,298,189	3,389,537	585,538	11,252,031	3,375,686
Grazing (30%)	296,474	1,015,682	304,783	296,123	994,324	298,377
Wild Hay (30%)	5,251	54,743	16,423	5,251	54,743	16,423
Class 3 Subtotal	897,703	12,384,490	3,715,507	887,617	12,316,974	3,695,250
CLASS 4						
Land and Improvements:						
Residential (3.86%)		16,769,916	647,334		17,097,049	659,961
Residential (0%-3.474%)		277,593	8,679		310,227	9,801
Commercial (3.86%)		5,087,201	196,362		4,804,781	185,471
Industrial (3.86%)		2,843,031	109,745		2,322,132	89,636
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		24,977,741	962,120		24,534,189	944,869
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,552,594	106,580		3,535,330	106,063
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,552,594	106,580		3,535,330	106,063
CLASS 6						
Livestock (4%)		3,307,308	132,285		3,559,878	142,407
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		3,307,308	132,285		3,559,878	142,407
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,270,228	139,725		1,103,203	99,309
Farm Implements (11%,9%)		13,928,458	1,532,127		15,154,598	1,363,912
Buses, Trucks and Trailers (11-13%,9%)		1,204,494	137,083		1,256,788	113,111
Furniture and Fixtures (13%,9%)		408,444	53,105		415,412	37,389
Broadcasting Equipment (13-16%,9%)		25,965	4,125		47,242	4,252
Other Property (8-16%,9%)		1,493,804	163,930		1,251,249	112,640
Class 8 Subtotal		18,331,393	2,030,095		19,228,492	1,730,613
CLASS 11						
Utilities (12%)		5,775,980	693,625		9,808,287	1,178,766
CLASS 12						
Mobile Homes (3.86%)		1,238,408	47,796		1,167,957	45,077
Mobile Homes (0%-3.474%)		0	0		0	0
Class 12 Subtotal		1,238,408	47,796		1,167,957	45,077
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		33,275,606	1,027,461		33,515,990	1,034,882
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		33,275,606	1,027,461		33,515,990	1,034,882
CLASS 15						
Railroads (7.92%,7.49%)		7,662,942	606,905		7,431,749	556,638
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		114,214,216	13,026,128		115,098,846	9,434,565

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

LINCOLN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,556,982	3,556,982		3,087,356	3,087,356
CLASS 2						
Gross Proceeds		51,620,204	1,548,606		55,731,422	1,671,943
CLASS 3						
Agricultural Land:						
Irrigated (30%)	5,124	84,383	25,324	5,171	84,749	25,435
Non-Irrigated (30%)	399	7,482	2,248	408	7,655	2,300
Grazing (30%)	43,825	177,720	53,390	41,875	166,184	49,929
Wild Hay (30%)	6,375	124,455	37,341	6,383	124,317	37,299
Class 3 Subtotal	55,723	394,040	118,303	53,837	382,905	114,963
CLASS 4						
Land and Improvements:						
Residential (3.86%)		221,716,222	8,558,279		225,434,070	8,701,540
Residential (0%-3.474%)		5,828,529	136,573		5,689,767	130,813
Commercial (3.86%)		58,546,638	2,259,856		58,753,847	2,267,197
Industrial (3.86%)		31,935,053	1,232,692		32,395,977	1,250,482
New Manufacturing (1.93-3.474%)		32,564	628		140,756	2,716
Golf Courses (1.93%)		1,618,592	31,239		1,618,592	31,239
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		319,677,598	12,219,267		324,033,009	12,383,987
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		11,196,898	335,906		11,402,866	345,087
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		7,218,228	213,410		7,186,792	212,443
Research and Development (0%-3%)		0	0		134,891	2,023
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		18,415,126	549,316		18,724,549	559,553
CLASS 6						
Livestock (4%)		2,151,066	86,013		2,066,531	82,684
Leased and Rental Property (4%)		124,793	4,993		150,351	6,014
Class 6 Subtotal		2,275,859	91,006		2,216,882	88,698
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		65,756,936	6,858,761		71,208,259	6,051,850
Farm Implements (11%,9%)		1,054,699	116,016		1,150,017	103,510
Buses, Trucks and Trailers (11-13%,9%)		5,285,436	657,954		4,714,948	423,031
Furniture and Fixtures (13%,9%)		4,501,221	585,163		4,983,029	448,488
Broadcasting Equipment (13-16%,9%)		520,544	80,980		1,131,959	101,878
Other Property (8-16%,9%)		7,117,891	758,886		5,225,298	468,715
Class 8 Subtotal		84,236,727	9,057,760		88,413,510	7,597,472
CLASS 11						
Utilities (12%)		14,941,406	1,792,970		14,390,932	1,726,911
CLASS 12						
Mobile Homes (3.86%)		12,059,773	465,514		13,083,771	505,040
Mobile Homes (0%-3.474%)		645,259	14,624		640,177	14,881
Class 12 Subtotal		12,705,032	480,138		13,723,948	519,921
CLASS 13						
Timber Land (3.84%)	423,368	31,886,454	1,224,437	425,008	30,973,626	1,189,386
CLASS 14						
One Acre Farmsteads (3.088%)		25,709,542	793,846		25,824,041	797,385
One Acre Farmsteads (0%-2.779%)		446,338	6,952		455,218	8,339
Class 14 Subtotal		26,155,880	800,798		26,279,259	805,724
CLASS 15						
Railroads (7.92%,7.49%)		34,146,112	2,704,374		34,767,557	2,604,090
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		600,011,420	34,143,957		612,724,955	32,350,004

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MADISON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,180,824	2,180,824		2,202,046	2,202,046
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	75,984	2,780,597	834,249	76,081	2,785,768	835,800
Non-Irrigated (30%)	20,010	528,124	158,446	20,001	527,916	158,384
Grazing (30%)	875,771	3,124,147	937,244	875,165	3,117,882	935,538
Wild Hay (30%)	19,846	528,473	158,552	19,805	527,005	158,111
Class 3 Subtotal	991,611	6,961,341	2,088,491	991,052	6,958,571	2,087,833
CLASS 4						
Land and Improvements:						
Residential (3.86%)		99,426,006	3,837,909		128,624,566	4,964,914
Residential (0%-3.474%)		3,075,012	75,471		2,562,487	60,667
Commercial (3.86%)		34,401,169	1,327,907		23,528,680	908,225
Industrial (3.86%)		3,592,834	138,682		4,039,246	155,916
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		140,495,021	5,379,969		158,754,979	6,089,722
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,457,766	133,733		4,376,055	131,286
New Industrial Property (3%)		0	0		117,600	3,528
Pollution Control and Garbhol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,457,766	133,733		4,493,655	134,814
CLASS 6						
Livestock (4%)		24,647,201	985,859		25,304,937	1,012,198
Leased and Rental Property (4%)		144,841	5,795		171,421	15,428
Class 6 Subtotal		24,792,042	991,654		25,476,358	1,027,626
CLASS 7						
Independent Telephone (8%)		0	0		1,850,350	222,043
CLASS 8						
Machinery (11%,9%)		15,071,234	1,657,840		17,427,457	1,568,476
Farm Implements (11%,9%)		7,896,531	868,627		8,844,603	796,020
Buses, Trucks and Trailers (11-13%,9%)		5,025,967	690,452		4,944,861	450,282
Furniture and Fixtures (13%,9%)		2,597,765	337,714		2,482,105	223,398
Broadcasting Equipment (13-16%,9%)		162,496	24,223		147,701	13,294
Other Property (8-16%,9%)		2,810,794	291,522		2,728,022	244,599
Class 8 Subtotal		33,564,787	3,870,378		36,574,749	3,296,069
CLASS 11						
Utilities (12%)		17,663,269	2,119,599		18,227,144	2,187,254
CLASS 12						
Mobile Homes (3.86%)		2,922,618	112,814		2,965,232	114,463
Mobile Homes (0%-3.474%)		120,543	2,714		102,353	2,317
Class 12 Subtotal		3,043,161	115,528		3,067,585	116,780
CLASS 13						
Timber Land (3.84%)	72,032	780,843	29,963	72,319	774,346	29,712
CLASS 14						
One Acre Farmsteads (3.088%)		44,620,656	1,377,878		46,916,750	1,448,863
One Acre Farmsteads (0%-2.779%)		494,305	10,209		437,649	9,455
Class 14 Subtotal		45,114,961	1,388,087		47,354,399	1,458,318
CLASS 15						
Railroads (7.92%,7.49%)		3,285,348	260,200		3,285,367	246,074
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		282,339,363	18,558,426		309,019,549	19,098,291

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MCCONE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		409,367	409,367		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	4,715	99,940	29,982	4,665	98,940	29,683
Non-Irrigated (30%)	486,365	8,403,280	2,520,984	484,544	8,399,360	2,519,809
Grazing (30%)	839,595	2,369,320	710,796	839,366	2,368,350	710,506
Wild Hay (30%)	5,672	86,270	25,881	5,513	94,790	25,438
Class 3 Subtotal	1,336,347	10,958,810	3,287,643	1,334,088	10,961,440	3,285,436
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,568,240	562,336		14,511,900	560,144
Residential (0%-3.474%)		352,910	9,103		347,730	8,938
Commercial (3.86%)		5,086,618	196,344		4,563,570	176,144
Industrial (3.86%)		1,206,760	46,582		1,147,090	44,270
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		21,214,528	814,365		20,570,290	789,496
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,674,113	200,220		7,020,732	210,624
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,674,113	200,220		7,020,732	210,624
CLASS 6						
Livestock (4%)		9,675,241	386,997		9,534,718	381,416
Leased and Rental Property (4%)		4,207	168		2,525	101
Class 6 Subtotal		9,679,448	387,165		9,537,243	381,517
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		657,873	72,368		686,786	61,812
Farm Implements (11%,9%)		15,750,145	1,732,517		16,915,677	1,522,409
Buses, Trucks and Trailers (11-13%,9%)		1,555,415	178,403		1,251,155	111,190
Furniture and Fixtures (13%,9%)		412,274	53,598		221,627	19,949
Broadcasting Equipment (13-16%,9%)		39,691	6,350		245,819	22,124
Other Property (8-16%,9%)		940,149	96,667		1,146,946	103,238
Class 8 Subtotal		19,355,547	2,139,903		20,468,010	1,840,722
CLASS 11						
Utilities (12%)		2,111,394	253,368		2,054,293	246,516
CLASS 12						
Mobile Homes (3.86%)		1,027,150	39,648		1,019,750	39,361
Mobile Homes (0%-3.474%)		5,210	141		33,550	940
Class 12 Subtotal		1,032,360	39,789		1,053,300	40,301
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		28,803,660	889,388		28,653,330	884,702
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		28,803,660	889,388		28,653,330	884,702
CLASS 15						
Railroads (7.92%,7.49%)		1,636,371	129,601		1,636,368	122,564
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		101,875,598	8,550,809		101,955,006	7,801,878

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MEAGHER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		64,644	1,939		88,994	2,670
CLASS 3						
Agricultural Land:						
Irrigated (30%)	21,921	425,640	127,706	21,880	424,903	127,485
Non-Irrigated (30%)	32,312	822,595	246,791	32,518	827,097	248,141
Grazing (30%)	791,846	2,811,653	843,496	791,578	2,815,401	844,761
Wild Hay (30%)	33,368	590,012	177,014	33,056	584,035	175,221
Class 3 Subtotal	879,447	4,649,900	1,395,007	879,032	4,651,436	1,395,608
CLASS 4						
Land and Improvements:						
Residential (3.86%)		17,069,722	658,949		17,297,394	667,738
Residential (0%-3.474%)		612,658	13,331		588,607	12,801
Commercial (3.86%)		4,543,141	175,353		4,536,166	175,086
Industrial (3.86%)		895,040	34,550		968,907	37,403
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		23,120,561	882,183		23,391,074	893,028
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		222,191	6,665		223,041	6,690
New Industrial Property (3%)		78,067	2,342		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		300,258	9,007		223,041	6,690
CLASS 6						
Livestock (4%)		13,969,565	558,777		12,514,431	500,586
Leased and Rental Property (4%)		11,756	470		13,526	541
Class 6 Subtotal		13,981,321	559,247		12,527,957	501,127
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,614,803	177,634		2,499,879	224,994
Farm Implements (11%,9%)		3,494,898	384,442		3,948,063	355,324
Buses, Trucks and Trailers (11-13%,9%)		835,727	97,971		632,901	58,374
Furniture and Fixtures (13%,9%)		771,815	100,336		665,864	59,931
Broadcasting Equipment (13-16%,9%)		36,507	5,840		35,734	3,215
Other Property (8-16%,9%)		273,208	27,914		213,690	19,197
Class 8 Subtotal		7,026,958	794,137		7,996,131	721,035
CLASS 11						
Utilities (12%)		31,227,079	3,747,249		32,983,808	3,958,058
CLASS 12						
Mobile Homes (3.86%)		1,395,599	53,865		1,496,056	57,741
Mobile Homes (0%-3.474%)		110,916	2,337		99,143	2,179
Class 12 Subtotal		1,506,515	56,202		1,595,199	59,920
CLASS 13						
Timber Land (3.84%)	117,816	1,482,562	56,907	117,795	1,482,423	56,901
CLASS 14						
One Acre Farmsteads (3.088%)		13,505,847	416,996		13,804,171	426,208
One Acre Farmsteads (0%-2.779%)		19,330	258		20,330	438
Class 14 Subtotal		13,525,177	417,254		13,824,501	426,646
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		96,884,975	7,919,132		98,764,564	8,021,683

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MINERAL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,907	62,737	18,821	1,825	60,308	18,092
Non-Irrigated (30%)	607	22,801	6,840	607	22,801	6,840
Grazing (30%)	9,034	42,628	12,788	9,057	42,544	12,763
Wild Hay (30%)	2,212	60,589	18,177	2,219	60,684	18,205
Class 3 Subtotal	13,760	188,755	56,626	13,708	186,337	55,900
CLASS 4						
Land and Improvements:						
Residential (3.86%)		27,337,746	1,055,238		27,483,638	1,060,868
Residential (0%-3.474%)		1,240,736	23,661		1,610,935	33,770
Commercial (3.86%)		10,669,581	411,846		10,601,521	408,966
Industrial (3.86%)		3,979,699	153,616		4,247,635	163,959
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		43,227,762	1,644,361		43,943,729	1,667,563
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		778,104	23,343		792,025	23,761
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		778,104	23,343		792,025	23,761
CLASS 6						
Livestock (4%)		505,165	20,205		508,021	20,321
Leased and Rental Property (4%)		4,740	190		2,298	92
Class 6 Subtotal		509,905	20,395		510,319	20,413
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		7,895,559	868,511		8,241,934	741,773
Farm Implements (11%,9%)		259,738	28,571		245,871	22,128
Buses, Trucks and Trailers (11-13%,9%)		428,703	49,316		286,438	25,760
Furniture and Fixtures (13%,9%)		826,456	107,439		738,062	66,426
Broadcasting Equipment (13-16%,9%)		74,716	11,507		120,317	10,829
Other Property (8-16%,9%)		257,092	26,947		187,062	16,497
Class 8 Subtotal		9,742,264	1,092,291		9,819,684	883,413
CLASS 11						
Utilities (12%)		30,793,264	3,695,192		31,628,629	3,795,435
CLASS 12						
Mobile Homes (3.86%)		3,784,072	146,065		3,862,631	149,099
Mobile Homes (0%-3.474%)		172,658	3,254		269,558	5,339
Class 12 Subtotal		3,956,730	149,319		4,132,189	154,438
CLASS 13						
Timber Land (3.84%)	91,729	4,350,958	167,077	91,606	4,290,388	164,751
CLASS 14						
One Acre Farmsteads (3.088%)		7,076,762	218,531		7,229,943	223,261
One Acre Farmsteads (0%-2.779%)		117,660	1,719		58,173	762
Class 14 Subtotal		7,194,422	220,250		7,288,116	224,023
CLASS 15						
Railroads (7.92%,7.49%)		13,579,106	1,075,465		13,586,569	1,017,634
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		114,321,270	8,144,319		116,177,985	8,007,332

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MISSOULA COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	17,552	658,853	197,656	17,545	644,629	193,389
Non-Irrigated (30%)	5,882	148,832	44,650	5,866	147,392	44,218
Grazing (30%)	108,654	572,047	171,614	108,167	585,473	175,642
Wild Hay (30%)	9,771	233,662	70,099	9,896	237,042	71,113
Class 3 Subtotal	141,859	1,613,394	484,019	141,474	1,614,536	484,362
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,156,801,975	44,652,557		1,166,879,561	45,041,550
Residential (0%-3.474%)		20,086,365	440,245		19,684,115	438,971
Commercial (3.86%)		570,675,734	22,028,083		584,853,836	22,574,527
Industrial (3.86%)		79,450,035	3,066,772		81,952,186	3,163,354
New Manufacturing (1.93-3.474%)		4,466,077	86,195		7,380,377	142,442
Golf Courses (1.93%)		1,888,100	36,440		1,888,100	36,440
Remodeled (0.772%-3.86%)		132,800	1,025		176,900	2,390
Class 4 Subtotal		1,833,501,086	70,311,317		1,862,815,075	71,399,674
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		18,054,565	541,637		19,125,055	573,752
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		13,066,113	391,983		12,666,346	379,990
Research and Development (0%-3%)		0	0		146,580	4,397
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		31,120,678	933,620		31,937,981	958,139
CLASS 6						
Livestock (4%)		4,361,338	174,451		4,739,676	189,588
Leased and Rental Property (4%)		756,879	30,275		914,677	36,587
Class 6 Subtotal		5,118,217	204,726		5,654,353	226,175
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		154,510,887	16,934,932		175,647,011	15,693,926
Farm Implements (11%,9%)		1,821,766	200,394		2,099,103	188,919
Buses, Trucks and Trailers (11-13%,9%)		7,731,561	887,591		6,302,943	563,519
Furniture and Fixtures (13%,9%)		41,754,752	5,428,118		45,764,342	4,118,791
Broadcasting Equipment (13-16%,9%)		2,361,831	377,364		2,489,620	224,067
Other Property (8-16%,9%)		10,456,464	1,034,509		7,599,445	680,176
Class 8 Subtotal		218,637,261	24,862,908		239,902,464	21,469,398
CLASS 11						
Utilities (12%)		108,127,428	12,975,289		116,875,370	14,025,044
CLASS 12						
Mobile Homes (3.86%)		43,331,520	1,672,597		44,200,920	1,706,156
Mobile Homes (0%-3.474%)		1,210,707	26,911		1,090,322	25,099
Class 12 Subtotal		44,542,227	1,699,508		45,291,242	1,731,255
CLASS 13						
Timber Land (3.84%)	559,016	31,846,219	1,222,895	557,421	31,339,635	1,203,442
CLASS 14						
One Acre Farmsteads (3.088%)		43,279,743	1,336,478		45,456,250	1,403,689
One Acre Farmsteads (0%-2.779%)		294,700	6,167		159,500	2,950
Class 14 Subtotal		43,574,443	1,342,645		45,615,750	1,406,639
CLASS 15						
Railroads (7.92%,7.49%)		24,790,653	1,963,419		24,981,575	1,871,120
CLASS 17						
Airline Property (12%)		8,914,045	1,069,685		9,990,780	1,198,893
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		15,900	318		15,900	318
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		2,351,801,551	117,070,349		2,416,034,661	115,974,459

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

MUSSELSHELL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		4,628,787	4,628,787		0	0
CLASS 2						
Gross Proceeds		154,240	69,408		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	12,484	410,830	123,249	12,495	411,129	123,339
Non-Irrigated (30%)	106,635	2,151,871	645,561	113,302	2,283,299	684,990
Grazing (30%)	783,042	2,398,918	719,676	769,519	2,322,892	696,868
Wild Hay (30%)	7,806	79,189	23,757	6,783	77,819	23,346
Class 3 Subtotal	909,967	5,040,808	1,512,243	902,099	5,095,139	1,528,543
CLASS 4						
Land and Improvements:						
Residential (3.86%)		36,623,208	1,413,656		37,549,572	1,449,414
Residential (0%-3.474%)		1,332,519	27,665		1,087,434	22,514
Commercial (3.86%)		10,348,874	399,467		9,674,060	373,288
Industrial (3.86%)		58,598	2,262		55,743	2,152
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		48,363,199	1,843,050		48,366,809	1,847,368
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,414,725	102,442		3,478,186	104,346
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,414,725	102,442		3,478,186	104,346
CLASS 6						
Livestock (4%)		7,368,511	294,741		8,133,990	325,361
Leased and Rental Property (4%)		31,139	1,246		36,100	1,444
Class 6 Subtotal		7,399,650	295,987		8,170,090	326,805
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,910,954	210,205		3,398,517	305,866
Farm Implements (11%,9%)		3,167,204	348,392		3,810,618	342,956
Buses, Trucks and Trailers (11-13%,9%)		1,472,624	169,089		1,338,405	118,143
Furniture and Fixtures (13%,9%)		779,971	101,396		760,536	68,448
Broadcasting Equipment (13-16%,9%)		6,532	1,035		43,019	3,872
Other Property (8-16%,9%)		3,641,252	407,923		3,031,905	271,470
Class 8 Subtotal		10,978,537	1,238,040		12,383,000	1,110,755
CLASS 11						
Utilities (12%)		8,961,431	1,075,372		9,176,159	1,101,139
CLASS 12						
Mobile Homes (3.86%)		3,673,372	141,792		3,787,652	146,203
Mobile Homes (0%-3.474%)		93,088	2,302		79,595	1,823
Class 12 Subtotal		3,766,460	144,094		3,867,247	148,026
CLASS 13						
Timber Land (3.84%)	96,130	1,614,164	61,984	92,535	1,620,962	62,245
CLASS 14						
One Acre Farmsteads (3.088%)		17,973,476	555,020		17,877,548	552,057
One Acre Farmsteads (0%-2.779%)		164,096	4,065		53,952	699
Class 14 Subtotal		18,137,572	559,085		17,931,500	552,756
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		112,459,573	11,530,492		110,089,092	6,781,983

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PARK COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		2,859,904	85,797
CLASS 3						
Agricultural Land:						
Irrigated (30%)	44,848	1,199,717	359,951	45,118	1,203,344	361,037
Non-Irrigated (30%)	38,133	1,077,159	323,156	38,001	1,075,295	322,596
Grazing (30%)	647,981	2,698,250	809,475	648,192	2,693,434	808,229
Wild Hay (30%)	8,703	196,864	59,066	8,777	198,780	59,639
Class 3 Subtotal	739,665	5,171,990	1,551,648	740,088	5,170,853	1,551,501
CLASS 4						
Land and Improvements:						
Residential (3.86%)		192,654,101	7,436,276		207,084,431	7,993,377
Residential (0%-3.474%)		6,620,452	144,984		5,406,047	136,235
Commercial (3.86%)		55,849,566	2,155,798		57,005,508	2,200,416
Industrial (3.86%)		7,217,960	278,612		4,061,932	156,786
New Manufacturing (1.93-3.474%)		4,898,500	94,541		8,415,800	162,424
Golf Courses (1.93%)		354,325	6,838		354,325	6,838
Remodeled (0.772%-3.86%)		123,513	0		703,529	5,252
Class 4 Subtotal		267,718,417	10,117,049		283,031,572	10,661,328
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,031,077	150,933		5,431,181	162,938
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		1,464,331	21,965
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,031,077	150,933		6,895,512	184,903
CLASS 6						
Livestock (4%)		13,325,321	532,984		13,023,807	520,987
Leased and Rental Property (4%)		45,990	1,839		25,735	1,030
Class 6 Subtotal		13,371,311	534,823		13,049,542	522,017
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		10,325,255	1,079,722		20,262,810	1,250,614
Farm Implements (11%,9%)		5,532,372	608,559		6,329,881	569,694
Buses, Trucks and Trailers (11-13%,9%)		1,635,761	281,710		2,052,267	176,435
Furniture and Fixtures (13%,9%)		4,409,999	573,300		5,368,674	483,187
Broadcasting Equipment (13-16%,9%)		288,835	44,579		255,105	22,959
Other Property (8-16%,9%)		1,330,306	128,875		653,091	58,800
Class 8 Subtotal		23,522,528	2,716,745		34,921,828	2,561,689
CLASS 11						
Utilities (12%)		32,052,270	3,846,270		34,150,179	4,098,019
CLASS 12						
Mobile Homes (3.86%)		8,242,780	318,192		10,866,808	419,475
Mobile Homes (0%-3.474%)		234,980	5,012		225,311	5,214
Class 12 Subtotal		8,477,760	323,204		11,092,119	424,689
CLASS 13						
Timber Land (3.84%)	92,385	1,867,528	71,751	92,757	1,866,716	71,674
CLASS 14						
One Acre Farmsteads (3.088%)		46,393,935	1,432,682		46,573,221	1,438,223
One Acre Farmsteads (0%-2.779%)		397,560	7,559		387,214	7,866
Class 14 Subtotal		46,791,495	1,440,241		46,960,435	1,446,089
CLASS 15						
Railroads (7.92%,7.49%)		9,706,153	768,727		9,706,222	726,996
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		269,177	5,385		238,627	4,774
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		413,979,706	21,526,776		449,943,509	22,339,476

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PETROLEUM COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		629,471	629,471		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	6,098	183,427	55,031	6,097	180,400	54,123
Non-Irrigated (30%)	63,534	983,720	295,124	60,408	981,880	294,574
Grazing (30%)	487,186	1,482,648	444,806	529,843	1,490,699	447,223
Wild Hay (30%)	5,342	145,102	43,533	5,374	145,104	43,533
Class 3 Subtotal	562,160	2,794,897	838,494	601,722	2,798,083	839,453
CLASS 4						
Land and Improvements:						
Residential (3.86%)		1,624,456	62,669		1,506,009	58,130
Residential (0%-3.474%)		69,980	1,746		48,675	1,024
Commercial (3.86%)		446,478	17,233		399,546	15,422
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		2,140,914	81,648		1,954,230	74,576
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,300,583	69,116		2,427,156	72,815
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,300,583	69,116		2,427,156	72,815
CLASS 6						
Livestock (4%)		7,050,970	282,033		7,515,551	300,623
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		7,050,970	282,033		7,515,551	300,623
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		139,069	15,297		169,205	15,224
Farm Implements (11%,9%)		1,793,190	197,273		2,299,335	206,939
Buses, Trucks and Trailers (11-13%,9%)		386,305	45,121		244,187	21,980
Furniture and Fixtures (13%,9%)		28,538	3,709		19,682	1,771
Broadcasting Equipment (13-16%,9%)		0	0		0	0
Other Property (8-16%,9%)		589,291	65,847		253,186	22,783
Class 8 Subtotal		2,936,393	327,247		2,985,595	268,697
CLASS 11						
Utilities (12%)		236,646	28,397		238,987	28,679
CLASS 12						
Mobile Homes (3.86%)		563,175	21,738		812,685	31,291
Mobile Homes (0%-3.474%)		0	0		0	0
Class 12 Subtotal		563,175	21,738		812,685	31,291
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		4,234,793	130,773		4,249,260	131,049
One Acre Farmsteads (0%-2.779%)		14,602	270		0	0
Class 14 Subtotal		4,249,395	131,043		4,249,260	131,049
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		2,752	830		2,752	832
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		22,905,196	2,410,017		22,984,299	1,748,015

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PHILLIPS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		16,709,368	16,709,368		4,537,044	4,537,044
CLASS 2						
Gross Proceeds		49,788,626	1,493,659		45,035,401	1,351,062
CLASS 3						
Agricultural Land:						
Irrigated (30%)	41,564	754,109	226,264	55,540	745,670	223,701
Non-Irrigated (30%)	388,071	7,415,667	2,224,788	404,703	7,521,689	2,256,507
Grazing (30%)	1,110,450	3,708,335	1,112,501	1,165,034	3,699,897	1,109,969
Wild Hay (30%)	20,701	347,831	104,367	22,187	358,543	107,563
Class 3 Subtotal	1,560,786	12,225,942	3,667,920	1,647,464	12,325,799	3,697,740
CLASS 4						
Land and Improvements:						
Residential (3.86%)		38,086,257	1,470,139		38,642,313	1,491,594
Residential (0%-3.474%)		1,707,365	41,256		1,553,927	39,922
Commercial (3.86%)		17,070,232	658,917		15,909,510	614,107
Industrial (3.86%)		2,273,031	87,740		2,237,194	86,355
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		107,900	2,083		107,900	2,083
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		59,244,785	2,260,135		58,450,844	2,234,061
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,205,650	216,170		7,187,870	215,636
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,205,650	216,170		7,187,870	215,636
CLASS 6						
Livestock (4%)		18,634,992	745,397		19,533,185	781,329
Leased and Rental Property (4%)		18,207	729		45,143	1,806
Class 6 Subtotal		18,653,199	746,126		19,578,328	783,135
CLASS 7						
Independent Telephone (8%)		3,221	258		3,602	288
CLASS 8						
Machinery (11%,9%)		16,224,234	1,784,668		18,919,191	1,702,731
Farm Implements (11%,9%)		11,071,486	1,217,872		12,059,890	1,085,390
Buses, Trucks and Trailers (11-13%,9%)		5,580,952	803,879		5,756,199	517,920
Furniture and Fixtures (13%,9%)		1,374,084	178,631		1,368,947	123,205
Broadcasting Equipment (13-16%,9%)		124,639	18,671		118,760	10,688
Other Property (8-16%,9%)		739,233	81,255		581,705	52,354
Class 8 Subtotal		35,114,628	4,084,976		38,804,692	3,492,288
CLASS 11						
Utilities (12%)		41,659,810	4,999,174		43,210,849	5,185,302
CLASS 12						
Mobile Homes (3.86%)		3,722,034	143,661		3,677,692	141,959
Mobile Homes (0%-3.474%)		60,399	1,262		36,149	1,038
Class 12 Subtotal		3,782,433	144,923		3,713,841	142,997
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		25,017,869	772,607		25,437,427	785,507
One Acre Farmsteads (0%-2.779%)		112,035	2,094		113,664	2,174
Class 14 Subtotal		25,129,904	774,701		25,551,091	787,681
CLASS 15						
Railroads (7.92%,7.49%)		14,869,644	1,177,667		14,867,103	1,113,546
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		15,943	320		14,676	294
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		284,403,153	36,275,397		273,281,140	23,541,074

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PONDERA COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		1,896,465	1,896,465		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	90,369	1,498,791	449,673	90,836	1,504,800	451,474
Non-Irrigated (30%)	414,302	13,794,307	4,138,292	414,513	13,812,733	4,144,012
Grazing (30%)	239,102	1,075,916	322,775	239,638	1,092,468	327,954
Wild Hay (30%)	5,420	65,702	19,715	5,411	65,528	19,662
Class 3 Subtotal	749,193	16,434,716	4,930,455	750,398	16,475,529	4,943,102
CLASS 4						
Land and Improvements:						
Residential (3.86%)		48,746,469	1,881,665		48,997,326	1,891,351
Residential (0%-3.474%)		952,755	23,335		890,734	21,588
Commercial (3.86%)		21,376,442	825,132		19,359,939	745,592
Industrial (3.86%)		6,471,682	249,806		6,115,324	236,047
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		247,527	4,778		230,200	4,443
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		77,794,875	2,984,716		75,593,523	2,899,021
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,968,126	179,047		6,271,427	188,143
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,968,126	179,047		6,271,427	188,143
CLASS 6						
Livestock (4%)		6,469,209	258,761		6,819,943	272,819
Leased and Rental Property (4%)		19,608	786		29,257	1,170
Class 6 Subtotal		6,488,817	259,547		6,849,200	273,989
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,495,664	384,527		4,412,746	397,167
Farm Implements (11%,9%)		17,924,056	1,971,642		19,915,949	1,792,434
Buses, Trucks and Trailers (11-13%,9%)		2,353,969	268,733		1,985,804	178,293
Furniture and Fixtures (13%,9%)		1,513,667	196,787		1,558,569	140,286
Broadcasting Equipment (13-16%,9%)		96,962	15,353		105,112	9,462
Other Property (8-16%,9%)		3,260,174	358,706		2,518,655	225,341
Class 8 Subtotal		28,644,492	3,195,742		30,496,835	2,742,983
CLASS 11						
Utilities (12%)		13,272,922	1,592,757		13,752,453	1,650,293
CLASS 12						
Mobile Homes (3.86%)		1,626,616	62,786		1,642,525	63,399
Mobile Homes (0%-3.474%)		21,815	484		9,174	142
Class 12 Subtotal		1,648,431	63,270		1,651,699	63,541
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		41,976,063	1,296,221		42,410,761	1,309,467
One Acre Farmsteads (0%-2.779%)		9,765	211		9,765	211
Class 14 Subtotal		41,985,828	1,296,432		42,420,526	1,309,678
CLASS 15						
Railroads (7.92%,7.49%)		7,501,412	594,112		7,514,499	562,836
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		201,636,084	16,992,549		201,025,691	14,633,586

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

POWDER RIVER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		7,950,700	7,950,700		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,244	17,454	5,236	1,244	17,454	5,236
Non-Irrigated (30%)	64,493	1,742,676	522,813	65,288	1,776,380	532,923
Grazing (30%)	1,223,216	3,604,858	1,081,490	1,224,420	3,621,924	1,086,607
Wild Hay (30%)	48,905	597,664	179,318	49,536	602,675	180,822
Class 3 Subtotal	1,337,858	5,962,652	1,788,857	1,340,488	6,018,433	1,805,588
CLASS 4						
Land and Improvements:						
Residential (3.86%)		11,359,662	438,476		10,187,012	393,234
Residential (0%-3.474%)		171,083	3,508		153,272	3,140
Commercial (3.86%)		4,946,325	190,923		4,667,479	180,158
Industrial (3.86%)		0	0		0	0
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		16,477,070	632,907		15,007,763	576,532
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,680,038	200,404		6,967,545	209,026
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,680,038	200,404		6,967,545	209,026
CLASS 6						
Livestock (4%)		15,574,937	622,965		16,897,772	675,916
Leased and Rental Property (4%)		15,023	600		7,458	299
Class 6 Subtotal		15,589,960	623,565		16,905,230	676,215
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,057,803	116,364		1,061,948	95,588
Farm Implements (11%,9%)		6,338,388	697,218		6,672,741	600,548
Buses, Trucks and Trailers (11-13%,9%)		1,515,188	174,497		963,314	87,504
Furniture and Fixtures (13%,9%)		407,561	52,991		373,961	33,659
Broadcasting Equipment (13-16%,9%)		15,355	2,457		17,160	1,544
Other Property (8-16%,9%)		9,373,432	1,224,542		8,754,599	787,232
Class 8 Subtotal		18,707,727	2,268,069		17,843,723	1,606,075
CLASS 11						
Utilities (12%)		4,339,864	520,784		4,296,237	515,546
CLASS 12						
Mobile Homes (3.86%)		1,511,469	58,331		1,453,641	56,097
Mobile Homes (0%-3.474%)		21,516	0		30,353	0
Class 12 Subtotal		1,532,985	58,331		1,483,994	56,097
CLASS 13						
Timber Land (3.84%)	12,601	27,107	1,042	12,194	90,931	3,497
CLASS 14						
One Acre Farmsteads (3.088%)		20,854,330	643,958		18,957,493	585,468
One Acre Farmsteads (0%-2.779%)		57,034	1,233		49,331	1,066
Class 14 Subtotal		20,911,364	645,191		19,006,824	586,534
CLASS 15						
Railroads (7.92%,7.49%)		0	0		0	0
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		98,179,467	14,689,850		87,620,680	6,035,110

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

POWELL COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		41,160	41,160		91,725	91,725
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	39,899	630,852	189,276	39,636	630,949	189,306
Non-Irrigated (30%)	3,498	89,703	26,912	3,498	89,703	26,912
Grazing (30%)	378,117	1,570,150	471,145	378,951	1,564,966	469,584
Wild Hay (30%)	13,488	312,820	93,854	13,528	307,760	92,336
Class 3 Subtotal	435,002	2,603,525	781,187	435,613	2,593,378	778,138
CLASS 4						
Land and Improvements:						
Residential (3.86%)		55,159,054	2,129,066		55,393,275	2,138,104
Residential (0%-3.474%)		2,063,436	49,636		1,996,848	48,115
Commercial (3.86%)		15,637,382	603,598		15,666,850	603,428
Industrial (3.86%)		2,661,535	102,735		2,671,835	103,133
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		75,521,407	2,885,035		75,728,808	2,892,780
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,753,519	112,604		1,496,234	64,757
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		136,878	4,106		137,739	4,132
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		3,890,397	116,710		1,633,973	68,889
CLASS 6						
Livestock (4%)		12,012,514	480,491		11,629,983	465,228
Leased and Rental Property (4%)		30,440	1,218		22,861	914
Class 6 Subtotal		12,042,954	481,709		11,652,844	466,142
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		10,281,839	1,131,004		10,637,736	957,408
Farm Implements (11%,9%)		3,367,357	370,411		3,528,046	317,524
Buses, Trucks and Trailers (11-13%,9%)		1,340,363	162,864		1,259,965	113,967
Furniture and Fixtures (13%,9%)		1,351,713	175,726		1,473,400	132,612
Broadcasting Equipment (13-16%,9%)		89,679	14,348		90,948	8,186
Other Property (8-16%,9%)		785,111	79,007		498,943	44,937
Class 8 Subtotal		17,216,062	1,933,360		17,489,038	1,574,634
CLASS 11						
Utilities (12%)		35,159,002	4,219,078		40,852,108	4,650,187
CLASS 12						
Mobile Homes (3.86%)		3,113,278	120,181		3,324,363	128,330
Mobile Homes (0%-3.474%)		193,532	3,312		190,660	3,096
Class 12 Subtotal		3,306,810	123,493		3,515,023	131,426
CLASS 13						
Timber Land (3.84%)	229,361	9,266,697	355,818	229,900	9,082,331	348,739
CLASS 14						
One Acre Farmsteads (3.088%)		19,127,982	590,608		19,376,680	598,290
One Acre Farmsteads (0%-2.779%)		137,321	2,271		165,213	3,220
Class 14 Subtotal		19,265,303	592,879		19,541,893	601,510
CLASS 15						
Railroads (7.92%,7.49%)		12,431,536	984,578		12,402,510	928,948
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		190,744,853	12,515,007		194,583,631	12,533,118

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

PRAIRIE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		210,788	210,788		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	12,498	634,155	190,251	12,476	633,822	190,166
Non-Irrigated (30%)	114,186	1,819,491	545,877	114,168	1,819,206	545,782
Grazing (30%)	441,837	1,190,977	357,323	441,869	1,191,406	357,442
Wild Hay (30%)	7,897	92,171	27,660	7,897	92,171	27,671
Class 3 Subtotal	576,418	3,736,794	1,121,111	576,410	3,736,605	1,121,061
CLASS 4						
Land and Improvements:						
Residential (3.86%)		7,874,851	304,002		7,826,599	302,106
Residential (0%-3.474%)		296,608	6,999		308,500	7,388
Commercial (3.86%)		2,410,177	93,061		2,371,880	91,554
Industrial (3.86%)		587,498	22,676		458,942	17,635
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		11,169,134	426,738		10,965,921	418,683
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,863,765	55,914		2,075,070	62,251
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,863,765	55,914		2,075,070	62,251
CLASS 6						
Livestock (4%)		7,679,523	307,158		8,293,323	331,733
Leased and Rental Property (4%)		636	25		0	0
Class 6 Subtotal		7,680,159	307,183		8,293,323	331,733
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		485,098	53,362		518,377	46,653
Farm Implements (11%,9%)		5,007,724	550,851		5,809,057	522,825
Buses, Trucks and Trailers (11-13%,9%)		645,508	72,866		563,505	51,429
Furniture and Fixtures (13%,9%)		200,835	26,109		201,711	18,154
Broadcasting Equipment (13-16%,9%)		41,777	6,684		41,052	3,695
Other Property (8-16%,9%)		380,794	46,391		404,185	36,377
Class 8 Subtotal		6,761,736	756,263		7,537,887	679,133
CLASS 11						
Utilities (12%)		3,324,948	398,992		3,651,723	438,209
CLASS 12						
Mobile Homes (3.86%)		941,878	36,356		752,214	28,907
Mobile Homes (0%-3.474%)		47,608	1,513		51,654	1,595
Class 12 Subtotal		989,486	37,869		803,868	30,502
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		10,533,789	325,273		10,559,981	326,092
One Acre Farmsteads (0%-2.779%)		55,728	1,721		0	0
Class 14 Subtotal		10,589,517	326,994		10,559,981	326,092
CLASS 15						
Railroads (7.92%,7.49%)		11,296,516	894,683		11,308,398	846,999
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		57,622,843	4,536,535		58,932,776	4,254,663

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

RAVALLI COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	54,278	2,027,611	608,372	54,100	2,019,198	605,855
Non-Irrigated (30%)	7,462	215,468	64,647	6,907	196,592	58,984
Grazing (30%)	176,875	1,386,173	415,852	176,890	1,387,815	416,512
Wild Hay (30%)	2,416	46,936	14,082	2,411	46,841	14,054
Class 3 Subtotal	241,031	3,676,188	1,102,953	240,308	3,650,446	1,095,405
CLASS 4						
Land and Improvements:						
Residential (3.86%)		330,083,017	12,741,282		354,766,217	13,692,225
Residential (0%-3.474%)		14,327,930	326,597		14,110,907	326,885
Commercial (3.86%)		70,870,174	2,735,595		74,778,945	2,885,511
Industrial (3.86%)		4,529,428	178,698		4,935,728	190,522
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		87,400	1,687		100,000	1,930
Remodeled (0.772%-3.86%)		495,173	10,425		495,173	14,248
Class 4 Subtotal		420,493,122	15,994,284		449,186,970	17,111,321
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		15,020,686	450,620		10,508,811	315,265
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		977,051	14,656		0	0
Research and Development (0%-3%)		2,262,202	43,912		3,286,921	69,798
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		18,259,939	509,188		13,795,732	385,063
CLASS 6						
Livestock (4%)		12,368,486	494,627		12,584,690	503,521
Leased and Rental Property (4%)		334,898	13,395		337,814	13,512
Class 6 Subtotal		12,703,384	508,022		12,922,504	517,033
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		9,066,518	997,316		11,237,520	1,008,762
Farm Implements (11%,9%)		5,347,102	588,234		5,987,527	538,866
Buses, Trucks and Trailers (11-13%,9%)		4,260,610	486,213		4,124,291	371,358
Furniture and Fixtures (13%,9%)		6,486,774	843,325		6,793,513	611,473
Broadcasting Equipment (13-16%,9%)		280,408	44,587		290,255	26,125
Other Property (8-16%,9%)		1,258,503	111,306		439,636	37,256
Class 8 Subtotal		26,699,915	3,070,981		28,872,742	2,593,840
CLASS 11						
Utilities (12%)		26,347,036	3,161,645		27,396,493	3,287,578
CLASS 12						
Mobile Homes (3.86%)		13,593,203	524,736		13,892,108	536,282
Mobile Homes (0%-3.474%)		1,360,460	30,165		1,325,788	30,455
Class 12 Subtotal		14,953,663	554,901		15,217,896	566,737
CLASS 13						
Timber Land (3.84%)	95,077	6,513,627	250,157	95,238	6,570,556	252,312
CLASS 14						
One Acre Farmsteads (3.088%)		116,178,935	3,587,607		124,753,436	3,852,082
One Acre Farmsteads (0%-2.779%)		2,000,149	37,003		2,168,047	41,259
Class 14 Subtotal		118,179,084	3,624,610		126,921,483	3,893,341
CLASS 15						
Railroads (7.92%,7.49%)		2,853,868	226,027		2,853,832	213,752
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		20	6		20	6
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		1,844,411	36,890		1,961,164	39,228
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		652,524,257	29,039,664		689,349,838	29,955,616

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

RICHLAND COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		24,615,321	24,615,321		0	0
CLASS 2						
Gross Proceeds		2,102,905	946,307		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	40,573	1,798,101	539,450	40,768	1,807,427	542,249
Non-Irrigated (30%)	386,893	6,695,447	2,008,670	386,845	6,684,150	2,005,274
Grazing (30%)	761,704	2,794,308	838,292	761,008	2,797,693	839,414
Wild Hay (30%)	21,213	293,743	88,130	21,157	293,903	88,178
Class 3 Subtotal	1,210,383	11,581,599	3,474,542	1,209,778	11,583,173	3,475,115
CLASS 4						
Land and Improvements:						
Residential (3.86%)		103,445,562	3,992,981		92,449,337	3,568,498
Residential (0%-3.474%)		2,709,695	64,835		2,600,257	60,484
Commercial (3.86%)		55,689,741	2,149,643		51,591,257	1,991,137
Industrial (3.86%)		11,548,356	445,768		9,980,641	385,253
New Manufacturing (1.93-3.474%)		176,574	3,629		13,088	311
Golf Courses (1.93%)		451,548	8,715		405,311	7,822
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		174,021,476	6,665,571		157,039,891	6,013,505
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		15,054,780	451,644		17,044,566	511,339
New Industrial Property (3%)		528,226	15,847		0	0
Pollution Control and Gasohol (3%)		560,514	16,815		358,052	10,742
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		16,143,520	484,306		17,402,618	522,081
CLASS 6						
Livestock (4%)		9,921,687	396,841		9,533,135	381,338
Leased and Rental Property (4%)		220	8		3,560	142
Class 6 Subtotal		9,921,907	396,849		9,536,695	381,480
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		14,777,018	1,625,475		19,383,047	1,744,484
Farm Implements (11%,9%)		17,957,546	1,975,340		20,484,071	1,843,565
Buses, Trucks and Trailers (11-13%,9%)		2,224,390	258,956		2,109,033	203,435
Furniture and Fixtures (13%,9%)		3,927,515	510,580		3,782,876	340,461
Broadcasting Equipment (13-16%,9%)		247,873	38,249		283,857	25,547
Other Property (8-16%,9%)		31,991,519	3,870,597		30,409,996	2,736,943
Class 8 Subtotal		71,125,861	8,279,197		76,452,880	6,894,435
CLASS 11						
Utilities (12%)		26,863,798	3,223,657		26,616,131	3,193,935
CLASS 12						
Mobile Homes (3.86%)		4,634,895	178,906		4,067,953	157,020
Mobile Homes (0%-3.474%)		77,980	2,177		78,666	2,086
Class 12 Subtotal		4,712,875	181,083		4,146,619	159,106
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		39,391,997	1,216,390		35,821,615	1,106,270
One Acre Farmsteads (0%-2.779%)		182,523	3,424		183,955	3,153
Class 14 Subtotal		39,574,520	1,219,814		36,005,570	1,109,423
CLASS 15						
Railroads (7.92%,7.49%)		5,529,092	437,904		5,529,119	414,131
CLASS 17						
Airline Property (12%)		149,280	17,914		23,215	2,786
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		386,342,154	49,942,465		344,335,911	22,165,997

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

ROOSEVELT COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		11,910,459	11,910,459		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	4,518	123,212	36,976	3,837	104,958	31,499
Non-Irrigated (30%)	542,784	10,424,847	3,127,454	542,484	10,422,223	3,126,833
Grazing (30%)	389,918	1,460,423	438,127	388,903	1,464,097	439,551
Wild Hay (30%)	18,763	305,638	91,721	18,738	305,318	91,622
Class 3 Subtotal	955,983	12,314,120	3,694,278	953,962	12,296,596	3,689,505
CLASS 4						
Land and Improvements:						
Residential (3.86%)		48,952,222	1,889,544		49,039,764	1,884,501
Residential (0%-3.474%)		1,369,003	29,600		1,331,787	27,384
Commercial (3.86%)		19,153,190	739,285		17,728,464	680,067
Industrial (3.86%)		6,546,478	252,696		6,230,788	240,506
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		94,445	1,823		87,834	1,695
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		76,115,338	2,912,948		74,418,637	2,834,153
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		6,760,440	202,818		7,064,162	211,929
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,760,440	202,818		7,064,162	211,929
CLASS 6						
Livestock (4%)		5,473,371	218,920		5,297,926	211,938
Leased and Rental Property (4%)		45,851	1,835		25,469	1,020
Class 6 Subtotal		5,519,222	220,755		5,323,395	212,958
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,767,718	414,452		4,679,386	421,175
Farm Implements (11%,9%)		15,881,309	1,746,942		16,607,234	1,494,659
Buses, Trucks and Trailers (11-13%,9%)		2,447,529	282,021		1,925,579	175,268
Furniture and Fixtures (13%,9%)		2,255,687	293,248		2,196,695	197,710
Broadcasting Equipment (13-16%,9%)		203,879	32,559		161,156	14,506
Other Property (8-16%,9%)		9,038,118	1,049,652		12,993,342	1,169,377
Class 8 Subtotal		33,594,240	3,818,874		38,563,392	3,472,695
CLASS 11						
Utilities (12%)		99,422,602	11,930,702		99,363,207	11,923,584
CLASS 12						
Mobile Homes (3.86%)		4,670,862	180,301		4,723,031	182,320
Mobile Homes (0%-3.474%)		114,665	3,000		105,514	2,764
Class 12 Subtotal		4,785,527	183,301		4,828,545	185,084
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		31,585,395	975,351		31,938,310	984,914
One Acre Farmsteads (0%-2.779%)		0	0		58,813	1,103
Class 14 Subtotal		31,585,395	975,351		31,997,123	986,017
CLASS 15						
Railroads (7.92%,7.49%)		29,640,308	2,347,511		29,680,587	2,223,076
CLASS 17						
Airline Property (12%)		73,581	8,830		12,732	1,527
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		311,721,232	38,205,827		303,548,376	25,740,528

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

ROSEBUD COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		3,242,847	3,242,847		0	0
CLASS 2						
Gross Proceeds		112,915,706	50,812,069		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	27,300	1,108,218	332,472	27,385	1,104,043	331,220
Non-Irrigated (30%)	135,895	2,613,091	783,930	136,660	2,621,699	786,512
Grazing (30%)	2,202,069	5,448,723	1,634,676	2,201,359	5,445,257	1,633,638
Wild Hay (30%)	22,674	374,548	112,366	22,756	376,209	112,866
Class 3 Subtotal	2,387,938	9,544,580	2,863,444	2,388,160	9,547,208	2,864,236
CLASS 4						
Land and Improvements:						
Residential (3.86%)		62,706,582	2,420,427		65,763,514	2,538,648
Residential (0%-3.474%)		791,031	17,641		808,560	20,952
Commercial (3.86%)		27,126,102	1,047,051		25,215,757	972,646
Industrial (3.86%)		21,373,605	825,023		21,986,765	848,689
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		111,997,320	4,310,142		113,774,596	4,380,935
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		10,319,351	309,578		10,681,891	320,456
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		376,896,879	11,306,906		374,058,848	11,221,765
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		387,216,230	11,616,484		384,740,739	11,542,221
CLASS 6						
Livestock (4%)		15,555,528	622,208		16,181,212	647,273
Leased and Rental Property (4%)		47,352	1,894		62,881	2,515
Class 6 Subtotal		15,602,880	624,102		16,244,093	649,788
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		68,561,813	7,541,804		90,585,462	8,152,700
Farm Implements (11%,9%)		6,332,664	696,595		6,808,374	612,753
Buses, Trucks and Trailers (11-13%,9%)		4,921,655	670,809		5,289,127	474,807
Furniture and Fixtures (13%,9%)		2,655,912	345,271		2,557,344	230,160
Broadcasting Equipment (13-16%,9%)		371,134	56,827		341,883	30,772
Other Property (8-16%,9%)		11,882,943	1,305,831		10,889,814	973,798
Class 8 Subtotal		94,726,121	10,617,137		116,472,004	10,474,990
CLASS 11						
Utilities (12%)		1,187,130,954	142,455,715		1,218,157,822	146,178,933
CLASS 12						
Mobile Homes (3.86%)		12,940,488	499,504		12,764,902	492,730
Mobile Homes (0%-3.474%)		76,737	2,271		79,608	2,224
Class 12 Subtotal		13,017,225	501,775		12,844,510	494,954
CLASS 13						
Timber Land (3.84%)	36,147	259,807	9,967	35,876	259,969	9,974
CLASS 14						
One Acre Farmsteads (3.088%)		17,621,988	544,228		18,720,121	578,071
One Acre Farmsteads (0%-2.779%)		51,241	435		93,106	1,348
Class 14 Subtotal		17,673,229	544,663		18,813,227	579,419
CLASS 15						
Railroads (7.92%,7.49%)		17,856,360	1,414,224		17,856,328	1,337,439
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		1,971,183,259	229,012,569		1,908,710,496	178,512,889

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SANDERS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		1,450	44		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	20,469	495,685	148,706	19,798	491,496	147,449
Non-Irrigated (30%)	10,479	305,206	91,562	10,334	303,624	91,087
Grazing (30%)	174,374	493,904	148,171	173,933	495,045	148,514
Wild Hay (30%)	19,245	410,115	123,035	19,062	404,140	121,242
Class 3 Subtotal	224,567	1,704,910	511,474	223,127	1,694,305	508,292
CLASS 4						
Land and Improvements:						
Residential (3.86%)		76,337,758	2,944,851		77,009,360	2,972,561
Residential (0%-3.474%)		4,051,643	97,277		4,341,813	104,537
Commercial (3.86%)		19,227,296	742,174		18,706,520	721,358
Industrial (3.86%)		4,341,780	167,593		4,518,436	174,412
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		103,958,477	3,951,895		104,576,129	3,972,868
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		4,157,288	124,719		4,097,773	122,933
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		4,157,288	124,719		4,097,773	122,933
CLASS 6						
Livestock (4%)		5,796,815	231,875		5,390,082	215,603
Leased and Rental Property (4%)		114,568	4,583		295,082	11,803
Class 6 Subtotal		5,911,383	236,458		5,685,164	227,406
CLASS 7						
Independent Telephone (8%)		196,895	15,752		178,379	14,270
CLASS 8						
Machinery (11%,9%)		5,942,112	653,632		7,470,124	672,312
Farm Implements (11%,9%)		2,320,955	255,305		2,585,935	232,734
Buses, Trucks and Trailers (11-13%,9%)		2,158,017	244,039		1,979,911	172,326
Furniture and Fixtures (13%,9%)		1,849,114	240,385		1,901,377	171,124
Broadcasting Equipment (13-16%,9%)		84,520	13,313		84,062	7,566
Other Property (8-16%,9%)		464,145	42,751		207,667	18,690
Class 8 Subtotal		12,818,863	1,449,425		14,229,076	1,274,752
CLASS 11						
Utilities (12%)		105,084,745	12,610,171		110,728,386	13,287,406
CLASS 12						
Mobile Homes (3.86%)		4,891,327	188,807		4,957,408	191,354
Mobile Homes (0%-3.474%)		187,653	4,713		243,837	6,375
Class 12 Subtotal		5,078,980	193,520		5,201,245	197,729
CLASS 13						
Timber Land (3.84%)	276,956	17,503,956	672,152	279,547	16,803,549	645,256
CLASS 14						
One Acre Farmsteads (3.088%)		32,274,038	996,622		32,995,430	1,018,898
One Acre Farmsteads (0%-2.779%)		676,757	13,973		687,232	13,433
Class 14 Subtotal		32,950,795	1,010,595		33,682,662	1,032,331
CLASS 15						
Railroads (7.92%,7.49%)		31,744,325	2,514,151		35,935,087	2,691,538
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		321,112,067	23,290,356		332,811,755	23,974,782

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SHERIDAN COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		17,432,621	17,432,621		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	593,626	10,392,593	3,117,778	594,142	10,398,244	3,119,654
Grazing (30%)	351,852	1,277,464	383,239	350,615	1,273,528	382,304
Wild Hay (30%)	8,834	113,763	34,136	8,824	113,726	34,125
Class 3 Subtotal	954,312	11,783,820	3,535,153	953,581	11,785,498	3,536,083
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,730,385	1,456,451		37,459,949	1,445,910
Residential (0%-3.474%)		848,984	17,648		717,606	15,915
Commercial (3.86%)		17,145,635	661,844		15,934,964	615,089
Industrial (3.86%)		2,496,134	96,350		2,781,409	107,362
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		58,221,138	2,232,293		56,893,928	2,184,276
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,814,668	174,448		5,817,667	174,528
New Industrial Property (3%)		11,932	358		7,091	213
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,826,600	174,806		5,824,758	174,741
CLASS 6						
Livestock (4%)		5,397,585	215,880		5,326,566	213,083
Leased and Rental Property (4%)		64,145	2,567		53,419	2,538
Class 6 Subtotal		5,461,730	218,447		5,389,985	215,621
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,870,968	205,804		2,343,711	210,969
Farm Implements (11%,9%)		17,325,202	1,905,779		18,888,002	1,699,919
Buses, Trucks and Trailers (11-13%,9%)		2,198,401	250,451		1,985,849	175,494
Furniture and Fixtures (13%,9%)		1,410,938	183,433		1,431,636	128,850
Broadcasting Equipment (13-16%,9%)		68,907	10,976		85,902	7,731
Other Property (8-16%,9%)		22,277,556	2,824,822		19,640,643	1,767,685
Class 8 Subtotal		45,151,972	5,381,265		44,375,743	3,990,648
CLASS 11						
Utilities (12%)		4,987,953	598,552		4,975,707	597,088
CLASS 12						
Mobile Homes (3.86%)		1,651,717	63,753		1,567,487	60,500
Mobile Homes (0%-3.474%)		91,195	1,862		105,959	2,607
Class 12 Subtotal		1,742,912	65,615		1,673,446	63,107
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		33,713,827	1,041,077		33,999,193	1,049,783
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		33,713,827	1,041,077		33,999,193	1,049,783
CLASS 15						
Railroads (7.92%,7.49%)		8,441,975	668,601		8,446,649	632,654
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Log/Timber (3.86%)		0	0		0	0
TOTAL		192,764,548	31,348,430		173,364,907	12,444,001

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SILVER BOW COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		162,434,975	4,873,049		100,262,726	3,007,881
CLASS 3						
Agricultural Land:						
Irrigated (30%)	2,427	75,849	22,757	2,336	73,825	22,149
Non-Irrigated (30%)	178	3,610	1,083	156	2,962	889
Grazing (30%)	143,002	480,642	144,245	139,276	460,881	138,317
Wild Hay (30%)	2,983	103,094	30,931	2,774	94,500	28,354
Class 3 Subtotal	148,590	663,195	199,016	144,542	632,168	189,709
CLASS 4						
Land and Improvements:						
Residential (3.86%)		358,808,850	13,849,989		401,994,120	15,517,135
Residential (0%-3.474%)		21,274,688	480,891		22,021,890	494,303
Commercial (3.86%)		160,914,576	6,211,316		169,270,615	6,527,476
Industrial (3.86%)		41,503,671	1,602,054		48,670,063	1,878,671
New Manufacturing (1.93-3.474%)		178,000	3,435		0	0
Golf Courses (1.93%)		3,158,823	60,965		2,878,251	55,551
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		585,838,608	22,208,650		644,834,939	24,473,136
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		787,583	23,629		752,263	45,652
New Industrial Property (3%)		25	1		0	0
Pollution Control and Gasohol (3%)		2,075,223	62,256		1,849,734	55,492
Research and Development (0%-3%)		0	0		40,449	1,213
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,862,831	85,886		2,642,446	102,357
CLASS 6						
Livestock (4%)		1,983,714	79,340		1,954,860	77,794
Leased and Rental Property (4%)		300,893	12,037		317,092	12,685
Class 6 Subtotal		2,284,607	91,377		2,271,952	90,479
CLASS 7						
Independent Telephone (8%)		209,549	16,764		273,921	21,913
CLASS 8						
Machinery (11%,9%)		59,547,554	6,550,234		72,130,436	6,491,749
Farm Implements (11%,9%)		345,088	37,961		329,476	29,652
Buses, Trucks and Trailers (11-13%,9%)		6,914,122	947,086		7,372,567	663,532
Furniture and Fixtures (13%,9%)		14,254,442	1,853,082		13,705,061	1,233,457
Broadcasting Equipment (13-16%,9%)		940,168	149,744		1,086,357	97,772
Other Property (8-16%,9%)		2,822,548	289,245		3,202,636	288,313
Class 8 Subtotal		84,823,922	9,827,352		97,826,533	8,804,475
CLASS 11						
Utilities (12%)		68,927,652	8,271,319		79,541,681	9,494,261
CLASS 12						
Mobile Homes (3.86%)		12,426,300	479,661		12,926,123	498,949
Mobile Homes (0%-3.474%)		890,779	18,470		862,546	17,419
Class 12 Subtotal		13,317,079	498,131		13,788,669	516,368
CLASS 13						
Timber Land (3.84%)	23,270	410,698	15,777	22,919	411,694	15,815
CLASS 14						
One Acre Farmsteads (3.088%)		7,529,115	232,554		7,786,180	240,384
One Acre Farmsteads (0%-2.779%)		62,210	850		127,671	2,543
Class 14 Subtotal		7,591,325	233,404		7,913,851	242,927
CLASS 15						
Railroads (7.92%,7.49%)		5,302,179	419,933		5,354,499	401,052
CLASS 17						
Airline Property (12%)		2,578,009	309,360		112,469	13,497
CLASS 18						
Eligible Mining Claims (30%)		4,381	1,314		5,220	1,567
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		11,309	226		12,892	258
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		937,260,319	47,051,558		955,885,660	47,375,695

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

STILLWATER COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		684,137	684,137		0	0
CLASS 2						
Gross Proceeds		39,087,966	1,172,639		26,889,458	806,684
CLASS 3						
Agricultural Land:						
Irrigated (30%)	28,898	916,373	274,936	20,646	911,444	273,457
Non-Irrigated (30%)	150,871	4,208,626	1,262,682	150,351	4,197,875	1,259,454
Grazing (30%)	664,906	2,409,888	722,966	669,236	2,436,381	731,100
Wild Hay (30%)	30,052	472,748	141,850	30,351	481,667	144,526
Class 3 Subtotal	874,727	8,007,635	2,402,434	870,584	8,027,367	2,408,537
CLASS 4						
Land and Improvements:						
Residential (3.86%)		83,165,450	3,210,221		85,132,515	3,286,150
Residential (0%-3.474%)		2,876,896	64,998		2,568,568	58,657
Commercial (3.86%)		15,601,870	602,239		14,897,888	574,412
Industrial (3.86%)		4,779,014	184,469		4,546,319	175,485
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		29,440	568
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		106,423,230	4,061,927		107,174,730	4,095,272
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		3,817,662	114,528		3,836,546	115,100
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		2,616,079	78,482		2,516,200	75,486
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		6,433,741	193,010		6,352,746	190,586
CLASS 6						
Livestock (4%)		11,342,229	453,640		11,668,733	466,790
Leased and Rental Property (4%)		81,882	3,278		142,665	5,704
Class 6 Subtotal		11,424,111	456,918		11,811,398	472,494
CLASS 7						
Independent Telephone (8%)		1,857,620	148,610		1,871,710	149,736
CLASS 8						
Machinery (11%,9%)		16,963,777	1,866,018		20,504,497	2,115,379
Farm Implements (11%,9%)		7,517,290	826,914		8,221,271	730,106
Buses, Trucks and Trailers (11-13%,9%)		2,030,051	243,079		1,554,931	140,007
Furniture and Fixtures (13%,9%)		2,357,540	306,476		2,286,132	205,764
Broadcasting Equipment (13-16%,9%)		63,493	10,159		65,536	5,898
Other Property (8-16%,9%)		4,513,537	485,453		4,530,267	407,738
Class 8 Subtotal		33,445,688	3,738,099		37,162,634	3,604,892
CLASS 11						
Utilities (12%)		35,533,001	4,263,957		38,322,275	4,598,673
CLASS 12						
Mobile Homes (3.86%)		3,470,588	133,979		3,688,725	142,402
Mobile Homes (0%-3.474%)		43,884	1,050		140,671	3,610
Class 12 Subtotal		3,514,472	135,029		3,829,396	146,012
CLASS 13						
Timber Land (3.84%)	7,478	10,855	423	7,590	11,250	440
CLASS 14						
One Acre Farmsteads (3.088%)		35,808,817	1,105,756		36,191,089	1,117,565
One Acre Farmsteads (0%-2.779%)		87,162	1,390		113,671	1,934
Class 14 Subtotal		35,895,979	1,107,146		36,304,760	1,119,499
CLASS 15						
Railroads (7.92%,7.49%)		10,074,032	797,863		10,075,060	754,622
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		292,392,467	19,162,192		287,832,784	18,347,447

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

SWEET GRASS COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	28,624	914,079	274,224	28,348	905,100	271,651
Non-Irrigated (30%)	19,510	438,013	131,431	19,595	439,561	131,894
Grazing (30%)	750,249	2,324,267	877,280	751,470	2,922,854	877,086
Wild Hay (30%)	19,173	295,578	88,735	17,260	284,811	85,515
Class 3 Subtotal	817,556	4,571,937	1,371,670	816,673	4,552,326	1,366,146
CLASS 4						
Land and Improvements:						
Residential (3.86%)		37,037,671	1,429,646		37,757,552	1,456,036
Residential (0%-3.474%)		2,438,888	58,928		2,247,905	51,448
Commercial (3.86%)		12,773,617	493,065		11,895,531	459,159
Industrial (3.86%)		196,953	7,604		473,577	18,279
New Manufacturing (1.93-3.474%)		531,642	11,559		446,997	12,274
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		52,978,771	2,000,802		52,821,562	1,997,196
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		5,374,311	161,229		5,387,434	161,629
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		5,374,311	161,229		5,387,434	161,629
CLASS 6						
Livestock (4%)		12,545,021	501,785		12,802,907	512,139
Leased and Rental Property (4%)		21,266	851		6,874	275
Class 6 Subtotal		12,566,287	502,636		12,809,781	512,414
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,195,901	131,549		1,389,318	125,059
Farm Implements (11%,9%)		4,288,745	471,766		4,901,403	441,153
Buses, Trucks and Trailers (11-13%,9%)		781,728	89,942		717,216	65,021
Furniture and Fixtures (13%,9%)		869,274	113,004		764,385	68,800
Broadcasting Equipment (13-16%,9%)		44,315	7,091		43,825	3,944
Other Property (8-16%,9%)		270,367	23,420		164,224	14,794
Class 8 Subtotal		7,450,330	836,772		7,980,371	718,771
CLASS 11						
Utilities (12%)		9,211,802	1,105,413		10,454,268	1,254,515
CLASS 12						
Mobile Homes (3.86%)		1,043,759	40,297		1,072,178	41,388
Mobile Homes (0%-3.474%)		162,842	4,239		132,231	3,401
Class 12 Subtotal		1,206,601	44,536		1,204,409	44,789
CLASS 13						
Timber Land (3.84%)	18,840	161,852	6,297	19,058	163,839	6,340
CLASS 14						
One Acre Farmsteads (3.088%)		29,189,846	901,382		29,363,164	906,932
One Acre Farmsteads (0%-2.779%)		121,105	2,475		166,464	2,768
Class 14 Subtotal		29,310,951	903,857		29,529,628	909,700
CLASS 15						
Railroads (7.92%,7.49%)		9,971,658	789,756		9,971,642	746,876
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		132,804,500	7,722,968		134,875,260	7,718,376

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TETON COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		738,487	738,487		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	88,031	1,800,096	540,029	106,625	2,140,169	642,051
Non-Irrigated (30%)	418,800	12,839,455	3,851,836	425,470	12,952,320	3,885,696
Grazing (30%)	516,154	1,908,682	572,605	490,502	1,791,569	537,471
Wild Hay (30%)	26,076	425,070	127,521	24,525	381,266	114,380
Class 3 Subtotal	1,049,061	16,973,303	5,091,991	1,047,122	17,265,324	5,179,598
CLASS 4						
Land and Improvements:						
Residential (3.86%)		51,662,081	1,994,158		51,995,116	2,007,013
Residential (0%-3.474%)		756,735	16,556		809,464	18,550
Commercial (3.86%)		13,859,005	534,958		13,157,119	507,865
Industrial (3.86%)		6,468,714	249,692		6,021,881	232,445
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		72,746,535	2,795,364		71,983,580	2,765,873
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		8,788,706	263,661		9,569,882	287,097
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		8,788,706	263,661		9,569,882	287,097
CLASS 6						
Livestock (4%)		11,930,889	477,239		12,940,842	517,634
Leased and Rental Property (4%)		25,613	1,024		33,478	1,339
Class 6 Subtotal		11,956,502	478,263		12,974,320	518,973
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		3,688,084	405,691		4,908,083	441,653
Farm Implements (11%,9%)		18,733,745	2,060,712		20,270,593	1,824,354
Buses, Trucks and Trailers (11-13%,9%)		2,471,482	281,208		2,751,758	242,654
Furniture and Fixtures (13%,9%)		1,004,488	130,583		1,122,110	100,990
Broadcasting Equipment (13-16%,9%)		100,980	15,842		102,579	9,232
Other Property (8-16%,9%)		1,295,558	140,430		894,069	80,091
Class 8 Subtotal		27,294,337	3,034,466		30,049,192	2,698,974
CLASS 11						
Utilities (12%)		9,723,622	1,166,835		10,224,501	1,226,939
CLASS 12						
Mobile Homes (3.86%)		2,183,474	84,282		2,433,665	93,940
Mobile Homes (0%-3.474%)		17,102	224		6,477	100
Class 12 Subtotal		2,200,576	84,506		2,440,142	94,040
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		51,172,355	1,580,203		52,180,835	1,611,345
One Acre Farmsteads (0%-2.779%)		26,607	493		50,727	857
Class 14 Subtotal		51,198,962	1,580,696		52,231,562	1,612,202
CLASS 15						
Railroads (7.92%,7.49%)		10,492,488	831,005		10,500,200	786,465
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		212,113,518	16,065,274		217,238,703	15,170,161

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TOOLE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		9,025,003	9,025,003		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,420	33,418	10,025	1,420	33,418	10,025
Non-Irrigated (30%)	673,383	15,226,951	4,568,085	672,139	15,200,972	4,560,292
Grazing (30%)	400,831	1,706,368	511,910	398,757	1,699,882	509,965
Wild Hay (30%)	5,766	114,859	34,458	5,766	114,859	34,458
Class 3 Subtotal	1,081,400	17,081,596	5,124,478	1,078,082	17,049,131	5,114,740
CLASS 4						
Land and Improvements:						
Residential (3.86%)		43,482,881	1,678,439		42,663,653	1,646,817
Residential (0%-3.474%)		1,006,503	26,333		1,103,877	26,533
Commercial (3.86%)		19,501,401	752,755		19,498,055	752,626
Industrial (3.86%)		4,548,912	175,588		4,546,931	175,512
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		68,539,697	2,633,115		67,812,516	2,601,488
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		7,288,619	218,660		7,613,584	228,407
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		7,288,619	218,660		7,613,584	228,407
CLASS 6						
Livestock (4%)		4,490,088	179,602		4,404,255	176,170
Leased and Rental Property (4%)		28,715	1,149		27,436	1,097
Class 6 Subtotal		4,518,803	180,751		4,431,691	177,267
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		2,885,989	317,462		6,216,542	559,489
Farm Implements (11%,9%)		16,292,050	1,792,126		17,392,379	1,565,314
Buses, Trucks and Trailers (11-13%,9%)		3,132,529	354,538		2,568,028	223,126
Furniture and Fixtures (13%,9%)		2,623,859	341,102		2,726,502	245,385
Broadcasting Equipment (13-16%,9%)		126,668	20,151		121,803	10,962
Other Property (8-16%,9%)		13,128,382	1,602,375		12,658,911	1,139,283
Class 8 Subtotal		38,189,477	4,427,754		41,684,165	3,743,559
CLASS 11						
Utilities (12%)		22,776,711	2,733,205		24,225,503	2,907,059
CLASS 12						
Mobile Homes (3.86%)		1,570,125	60,607		1,497,221	57,793
Mobile Homes (0%-3.474%)		14,380	211		27,241	675
Class 12 Subtotal		1,584,505	60,818		1,524,462	58,468
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		39,469,773	1,218,827		39,707,126	1,226,156
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		39,469,773	1,218,827		39,707,126	1,226,156
CLASS 15						
Railroads (7.92%,7.49%)		20,179,376	1,598,206		20,186,943	1,512,002
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		228,653,560	27,220,817		224,235,121	17,569,146

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

TREASURE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	20,207	921,147	276,360	20,326	920,348	276,120
Non-Irrigated (30%)	16,730	347,552	104,279	16,606	345,622	103,699
Grazing (30%)	514,596	1,237,484	371,279	515,104	1,235,623	370,719
Wild Hay (30%)	456	13,417	4,026	456	13,417	4,026
Class 3 Subtotal	551,989	2,519,600	755,944	552,492	2,515,010	754,564
CLASS 4						
Land and Improvements:						
Residential (3.86%)		4,040,427	155,943		4,075,791	157,298
Residential (0%-3.474%)		78,876	1,755		109,043	2,305
Commercial (3.86%)		1,367,798	52,801		1,246,973	48,133
Industrial (3.86%)		108,570	4,131		103,830	4,008
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		5,595,671	214,690		5,535,637	211,744
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		2,415,910	72,478		2,413,001	72,388
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		2,415,910	72,478		2,413,001	72,388
CLASS 6						
Livestock (4%)		6,178,717	247,150		5,761,758	230,477
Leased and Rental Property (4%)		2,545	102		2,723	109
Class 6 Subtotal		6,181,262	247,252		5,764,481	230,586
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		524,141	57,653		591,082	53,202
Farm Implements (11%,9%)		3,563,488	391,977		3,747,407	337,271
Buses, Trucks and Trailers (11-13%,9%)		641,136	72,802		628,327	56,646
Furniture and Fixtures (13%,9%)		112,943	14,683		106,036	9,544
Broadcasting Equipment (13-16%,9%)		19,486	3,118		16,736	1,506
Other Property (8-16%,9%)		124,583	10,638		36,205	2,663
Class 8 Subtotal		4,985,777	550,871		5,125,793	460,832
CLASS 11						
Utilities (12%)		15,252,526	1,830,303		16,725,981	2,007,117
CLASS 12						
Mobile Homes (3.86%)		464,759	17,943		479,670	18,519
Mobile Homes (0%-3.474%)		25,453	533		10,117	266
Class 12 Subtotal		490,212	18,476		489,787	18,785
CLASS 13						
Timber Land (3.84%)	1,916	7,235	279	1,916	7,235	279
CLASS 14						
One Acre Farmsteads (3.088%)		6,414,712	198,092		6,583,308	203,295
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		6,414,712	198,092		6,583,308	203,295
CLASS 15						
Railroads (7.92%,7.49%)		12,942,307	1,025,030		12,942,310	969,379
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		56,805,212	4,913,415		58,102,543	4,928,969

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

VALLEY COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		2,809,918	2,809,918		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	42,245	1,406,785	422,062	44,834	1,454,503	436,371
Non-Irrigated (30%)	643,520	11,569,224	3,470,767	646,034	11,530,677	3,459,304
Grazing (30%)	714,183	2,763,745	829,124	712,954	2,761,444	828,543
Wild Hay (30%)	8,612	106,623	32,005	8,658	107,553	32,271
Class 3 Subtotal	1,408,560	15,846,377	4,753,958	1,412,480	15,854,177	4,756,489
CLASS 4						
Land and Improvements:						
Residential (3.86%)		72,270,790	2,789,664		73,380,135	2,832,464
Residential (0%-3.474%)		1,433,244	32,719		1,244,671	29,273
Commercial (3.86%)		31,831,612	1,228,684		28,853,958	1,113,307
Industrial (3.86%)		2,636,767	101,784		2,419,327	93,388
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		205,535	3,966		191,147	3,689
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		108,377,948	4,156,817		106,089,238	4,072,121
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		9,498,659	284,956		9,384,875	281,548
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		9,498,659	284,956		9,384,875	281,548
CLASS 6						
Livestock (4%)		15,682,894	627,295		15,476,875	619,108
Leased and Rental Property (4%)		18,686	748		11,970	479
Class 6 Subtotal		15,701,580	628,043		15,488,845	619,587
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		1,894,610	208,404		2,631,794	236,869
Farm Implements (11%,9%)		18,142,521	1,995,679		19,309,564	1,737,853
Buses, Trucks and Trailers (11-13%,9%)		2,231,338	251,630		1,744,054	157,997
Furniture and Fixtures (13%,9%)		2,333,892	303,410		2,289,404	206,048
Broadcasting Equipment (13-16%,9%)		109,409	17,384		113,569	10,222
Other Property (8-16%,9%)		5,420,930	596,405		4,687,651	417,712
Class 8 Subtotal		30,132,700	3,372,912		30,776,036	2,766,701
CLASS 11						
Utilities (12%)		89,124,186	10,694,911		89,233,985	10,708,080
CLASS 12						
Mobile Homes (3.86%)		2,713,727	104,751		2,747,498	106,044
Mobile Homes (0%-3.474%)		64,473	1,563		85,335	2,045
Class 12 Subtotal		2,778,200	106,314		2,832,833	108,089
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		38,278,813	1,182,148		37,819,975	1,167,752
One Acre Farmsteads (0%-2.779%)		101,764	2,604		69,820	1,408
Class 14 Subtotal		38,380,577	1,184,752		37,889,795	1,169,160
CLASS 15						
Railroads (7.92%,7.49%)		23,835,889	1,887,804		23,835,888	1,785,308
CLASS 17						
Airline Property (12%)		111,694	13,403		18,969	2,277
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		336,597,728	29,893,788		331,404,641	26,269,360

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

WHEATLAND COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		0	0		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	15,836	402,722	120,817	15,836	402,722	120,818
Non-Irrigated (30%)	94,940	1,714,951	514,491	96,902	1,752,210	525,668
Grazing (30%)	625,867	1,968,969	590,696	623,323	1,976,902	593,075
Wild Hay (30%)	20,936	312,643	93,793	21,302	313,563	94,069
Class 3 Subtotal	757,579	4,399,285	1,319,797	757,363	4,445,397	1,333,630
CLASS 4						
Land and Improvements:						
Residential (3.86%)		14,320,618	552,795		14,235,018	549,495
Residential (0%-3.474%)		339,624	7,737		337,081	8,688
Commercial (3.86%)		4,386,673	169,317		4,374,620	168,847
Industrial (3.86%)		767,508	29,626		713,783	27,552
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		19,814,423	759,475		19,660,502	754,582
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		712,236	21,366		791,919	23,757
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		712,236	21,366		791,919	23,757
CLASS 6						
Livestock (4%)		8,359,991	334,405		9,218,249	368,730
Leased and Rental Property (4%)		5,637	225		178	7
Class 6 Subtotal		8,365,628	334,630		9,218,427	368,737
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		903,166	99,349		1,009,944	90,894
Farm Implements (11%,9%)		3,916,451	430,806		4,384,491	394,604
Buses, Trucks and Trailers (11-13%,9%)		589,132	67,111		520,340	46,830
Furniture and Fixtures (13%,9%)		379,649	49,356		383,160	34,492
Broadcasting Equipment (13-16%,9%)		45,582	7,114		47,137	4,242
Other Property (8-16%,9%)		102,453	8,936		20,314	1,832
Class 8 Subtotal		5,936,433	662,672		6,365,386	572,894
CLASS 11						
Utilities (12%)		29,077,422	3,489,289		30,965,912	3,715,913
CLASS 12						
Mobile Homes (3.86%)		294,054	11,352		340,348	13,139
Mobile Homes (0%-3.474%)		3,213	50		3,213	37
Class 12 Subtotal		297,267	11,402		343,561	13,176
CLASS 13						
Timber Land (3.84%)	2,392	30,962	1,188	2,423	29,365	1,127
CLASS 14						
One Acre Farmsteads (3.088%)		12,527,071	386,773		12,850,252	396,754
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		12,527,071	386,773		12,850,252	396,754
CLASS 15						
Railroads (7.92%,7.49%)		4,999,525	395,962		4,943,845	370,294
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		86,160,252	7,382,554		89,614,566	7,550,864

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

WIBAUX COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		6,212,211	6,212,211		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	0	0	0	0	0	0
Non-Irrigated (30%)	125,350	2,417,563	725,335	137,996	2,470,916	741,343
Grazing (30%)	366,149	1,253,737	376,156	354,787	1,215,298	364,623
Wild Hay (30%)	11,875	145,275	43,586	10,593	133,293	39,992
Class 3 Subtotal	503,374	3,816,575	1,145,077	503,376	3,819,507	1,145,958
CLASS 4						
Land and Improvements:						
Residential (3.86%)		6,699,659	258,630		5,989,971	231,408
Residential (0%-3.474%)		118,338	2,804		43,951	514
Commercial (3.86%)		1,645,921	63,541		1,617,245	62,431
Industrial (3.86%)		1,264,594	48,813		1,188,118	45,866
New Manufacturing (1.93-3.474%)		0	0		0	0
Golf Courses (1.93%)		0	0		0	0
Remodeled (0.772%-3.86%)		0	0		0	0
Class 4 Subtotal		9,728,512	373,788		8,839,285	340,219
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		1,143,291	34,299		1,353,918	40,619
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		0	0		0	0
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		1,143,291	34,299		1,353,918	40,619
CLASS 6						
Livestock (4%)		4,508,937	180,363		4,288,730	171,569
Leased and Rental Property (4%)		0	0		0	0
Class 6 Subtotal		4,508,937	180,363		4,288,730	171,569
CLASS 7						
Independent Telephone (8%)		0	0		0	0
CLASS 8						
Machinery (11%,9%)		249,793	27,477		4,988,989	449,024
Farm Implements (11%,9%)		5,465,337	601,186		5,789,787	521,085
Buses, Trucks and Trailers (11-13%,9%)		498,200	56,953		336,763	30,421
Furniture and Fixtures (13%,9%)		263,306	34,232		213,999	19,263
Broadcasting Equipment (13-16%,9%)		61,113	9,778		48,605	4,375
Other Property (8-16%,9%)		6,559,862	778,516		1,220,596	109,840
Class 8 Subtotal		13,097,611	1,508,142		12,598,739	1,134,008
CLASS 11						
Utilities (12%)		6,263,926	751,670		6,312,631	757,515
CLASS 12						
Mobile Homes (3.86%)		640,665	24,730		619,035	23,899
Mobile Homes (0%-3.474%)		0	0		3,191	74
Class 12 Subtotal		640,665	24,730		622,226	23,973
CLASS 13						
Timber Land (3.84%)	0	0	0	0	0	0
CLASS 14						
One Acre Farmsteads (3.088%)		9,341,269	288,487		8,421,899	260,074
One Acre Farmsteads (0%-2.779%)		0	0		0	0
Class 14 Subtotal		9,341,269	288,487		8,421,899	260,074
CLASS 15						
Railroads (7.92%,7.49%)		4,086,167	323,625		4,086,155	306,053
CLASS 17						
Airline Property (12%)		0	0		0	0
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		0	0		0	0
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		58,839,164	10,842,392		50,343,090	4,179,988

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

YELLOWSTONE COUNTY

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		314,806	314,806		0	0
CLASS 2						
Gross Proceeds		0	0		0	0
CLASS 3						
Agricultural Land:						
Irrigated (30%)	82,000	4,115,040	1,234,512	80,943	4,104,161	1,231,458
Non-Irrigated (30%)	219,975	5,332,624	1,599,787	220,486	5,338,637	1,601,700
Grazing (30%)	992,876	2,833,789	850,137	996,415	2,849,867	855,327
Wild Hay (30%)	4,900	84,506	25,356	4,883	84,167	25,255
Class 3 Subtotal	1,299,751	12,365,959	3,709,792	1,302,727	12,376,832	3,713,740
CLASS 4						
Land and Improvements:						
Residential (3.86%)		2,000,378,364	77,214,555		1,940,882,623	74,918,300
Residential (0%-3.474%)		38,823,225	873,180		35,416,140	790,775
Commercial (3.86%)		1,170,587,583	45,184,715		937,081,368	36,168,521
Industrial (3.86%)		81,775,234	3,156,523		67,338,961	2,599,277
New Manufacturing (1.93-3.474%)		288,821	10,034		4,465,079	86,175
Golf Courses (1.93%)		10,944,597	211,228		8,928,321	172,313
Remodeled (0.772%-3.86%)		0	0		369,536	2,853
Class 4 Subtotal		3,302,798,124	126,650,235		2,994,482,028	114,738,214
CLASS 5						
Rural Electric and Telephone Co-Op (3%)		16,053,608	481,603		16,444,627	493,339
New Industrial Property (3%)		0	0		0	0
Pollution Control and Gasohol (3%)		6,440,007	193,199		6,156,089	184,682
Research and Development (0%-3%)		0	0		0	0
Electrolytic Equipment (3%)		0	0		0	0
Class 5 Subtotal		22,493,615	674,802		22,600,716	678,021
CLASS 6						
Livestock (4%)		14,143,657	565,675		13,743,940	549,830
Leased and Rental Property (4%)		1,525,012	61,001		1,432,170	57,290
Class 6 Subtotal		15,668,669	626,676		15,176,110	607,120
CLASS 7						
Independent Telephone (8%)		1,849,829	147,987		1,854,352	148,349
CLASS 8						
Machinery (11%,9%)		170,455,237	18,750,111		185,286,244	16,553,528
Farm Implements (11%,9%)		15,911,620	1,750,277		17,129,240	1,541,630
Buses, Trucks and Trailers (11-13%,9%)		14,236,672	1,691,654		11,185,252	1,012,508
Furniture and Fixtures (13%,9%)		65,966,898	8,575,749		69,860,854	6,287,525
Broadcasting Equipment (13-16%,9%)		3,895,035	621,759		4,375,318	393,782
Other Property (8-16%,9%)		27,893,709	2,740,268		25,241,325	2,258,309
Class 8 Subtotal		298,359,171	34,129,818		313,078,233	28,047,282
CLASS 11						
Utilities (12%)		266,267,108	31,952,054		276,195,734	33,143,487
CLASS 12						
Mobile Homes (3.86%)		48,789,284	1,883,233		48,676,034	1,878,874
Mobile Homes (0%-3.474%)		1,522,603	34,059		1,639,963	37,134
Class 12 Subtotal		50,311,887	1,917,292		50,315,997	1,916,008
CLASS 13						
Timber Land (3.84%)	14,052	163,741	6,282	14,123	163,772	6,283
CLASS 14						
One Acre Farmsteads (3.088%)		68,082,406	2,102,325		67,036,928	2,070,300
One Acre Farmsteads (0%-2.779%)		442,384	8,086		449,028	9,115
Class 14 Subtotal		68,524,790	2,110,411		67,485,956	2,079,415
CLASS 15						
Railroads (7.92%,7.49%)		82,217,241	6,511,607		82,368,211	6,169,379
CLASS 17						
Airline Property (12%)		13,554,277	1,626,515		15,063,466	1,807,616
CLASS 18						
Eligible Mining Claims (30%)		0	0		0	0
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)		1,650,845	33,048		1,216,944	24,337
CLASS 20						
Out of Production Ag/Timber (3.86%)		0	0		0	0
TOTAL		4,136,540,062	210,411,295		3,852,378,351	193,079,251

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessor.

STATEWIDE

1990 PROPERTY CLASSES	QUANTITY	1989 MARKET	TAXABLE	QUANTITY	1990 MARKET	TAXABLE
CLASS 1						
Net Proceeds		208,262,794	208,262,794		16,099,308	16,099,308
CLASS 2						
Gross Proceeds		698,015,821	135,732,687		338,176,414	10,145,292
CLASS 3						
Agricultural Land:						
Irrigated (30%)	1,481,307	46,147,320	13,844,918	1,505,727	46,515,747	13,956,278
Non-Irrigated (30%)	12,260,785	278,371,068	83,511,939	12,305,644	279,060,517	83,721,552
Grazing (30%)	36,028,491	127,911,801	38,374,492	36,064,578	127,459,102	38,247,667
Wild Hay (30%)	1,076,778	18,491,566	5,548,039	1,068,059	18,412,010	5,521,613
Class 3 Subtotal	50,847,361	470,921,755	141,279,388	50,944,008	471,447,376	141,447,110
CLASS 4						
Land and Improvements:						
Residential (3.86%)	10,092,993	171	389,588,408	10,618,050	163	409,844,189
Residential (0%-3.474%)	223,688,503		5,011,362	219,235,835		4,936,403
Commercial (3.86%)	4,392,202	539	169,538,993	4,071,647	103	157,136,493
Industrial (3.86%)	682,673	537	26,351,195	683,588	198	26,386,411
New Manufacturing (1.93-3.474%)	12,371,278		244,743	23,576,038		458,721
Golf Courses (1.93%)	32,168,297		620,848	30,133,211		581,570
Remodeled (0.772%-3.86%)	2,548,844		52,546	4,401,423		73,431
Class 4 Subtotal	15,438,646	169	591,408,095	15,650,631	971	599,417,218
CLASS 5						
Rural Electric and Telephone Co-Op (3%)	329,066	140	9,872,075	333,009	175	10,036,277
New Industrial Property (3%)	51,168,786		1,535,064	50,709,316		1,521,280
Pollution Control and Gasohol (3%)	500,687	819	15,002,840	459,145	778	13,749,245
Research and Development (0%-3%)	2,645,348		55,405	4,284,457		97,700
Electrolytic Equipment (3%)	0		0	36,840,033		1,105,201
Class 5 Subtotal	883,568	093	26,465,384	883,988	759	26,509,703
CLASS 6						
Livestock (4%)	601,304	942	24,050,964	604,289	550	24,172,389
Leased and Rental Property (4%)	6,357,242		254,302	7,154,656		294,757
Class 6 Subtotal	607,662	184	24,305,266	611,444	206	24,467,146
CLASS 7						
Independent Telephone (8%)	8,361,217		668,900	10,176,519		888,135
CLASS 8						
Machinery (11%,9%)	956,362	010	104,426,331	1,140,219	850	101,255,560
Farm Implements (11%,9%)	503,527	499	55,388,159	547,063	533	49,225,977
Buses, Trucks and Trailers (11-13%,9%)	172,887	421	21,195,461	158,944	982	14,374,658
Furniture and Fixtures (13%,9%)	329,238	631	42,801,330	343,925	346	30,953,901
Broadcasting Equipment (13-16%,9%)	21,664	739	3,432,030	24,137	567	2,172,401
Other Property (8-16%,9%)	271,806	348	30,553,484	241,142	818	21,618,665
Class 8 Subtotal	2,255,486	648	257,796,795	2,455,434	096	219,601,162
CLASS 11						
Utilities (12%)	3,150,769	637	378,092,350	3,267,029	591	391,742,490
CLASS 12						
Mobile Homes (3.86%)	398,885	666	15,396,919	414,390	991	15,980,051
Mobile Homes (0%-3.474%)	13,228,006		293,111	13,554,441		305,505
Class 12 Subtotal	412,113	672	15,690,030	427,945	432	16,285,556
CLASS 13						
Timber Land (3.84%)	3,541,215	170,955,229	6,564,771	3,545,881	172,191,439	6,612,075
CLASS 14						
One Acre Farmsteads (3.088%)	1,806,799	387	55,793,469	1,846,893	622	57,029,625
One Acre Farmsteads (0%-2.779%)	10,265,361		217,822	8,416,434		165,234
Class 14 Subtotal	1,817,064	748	56,011,291	1,855,310	056	57,194,859
CLASS 15						
Railroads (7.92%,7.49%)	737,000	775	58,370,443	740,360	200	55,452,979
CLASS 17						
Airline Property (12%)	55,369	326	6,644,322	61,566	290	7,387,949
CLASS 18						
Eligible Mining Claims (30%)	31,600		9,486	34,362		10,319
CLASS 19						
Non-Productive Land Under 20 Ac. (2%)	5,096,830		101,947	4,826,265		96,230
CLASS 20						
Out of Production Ag/Timber (3.86%)	0		0	83,878		3,238
TOTAL		26,919,326,498	1,907,403,949		26,966,746,162	1,573,360,769

NOTE: Figures shown are as reported to the Department of Revenue by the County Assessors.

TAXABLE VALUES OF CITIES AND TOWNS

	1989	1990		1989	1990
Alberton	\$ 172,216	\$ 220,786	Jordan	\$ 305,496	\$ 283,749
Anaconda	4,398,748	4,329,469	Judith Gap	107,967	107,805
Bainville	199,522	186,422	Kalispell	18,481,559	18,280,431
Baker	1,757,759	1,534,164	Kevin	92,649	93,571
Bearcreek	37,993	36,405	Laurel	5,573,054	5,228,393
Belgrade	2,803,293	2,895,401	Lavina	146,557	148,037
Belt	374,064	375,640	Lewistown	4,956,846	4,855,606
Big Sandy	694,680	634,974	Libby	3,094,327	3,075,602
Big Timber	1,871,878	1,760,498	Lima	176,126	164,320
Billings	124,043,019	112,682,170	Livingston	7,356,987	7,512,865
Boulder	690,289	728,860	Lodge Grass	169,161	166,797
Bozeman	24,227,363	24,963,196	Malta	2,252,987	2,215,064
Bridger	609,986	571,185	Manhattan	890,206	897,561
Broadus	621,169	555,558	Medicine Lake	236,020	227,111
Broadview	155,825	139,304	Melstone	143,196	138,723
Brockton	75,390	73,848	Miles City	7,338,893	6,638,878
Browning	418,796	402,666	Missoula	47,169,391	53,070,556
Cascade	517,940	515,905	Moore	203,895	222,612
Chester	826,354	818,035	Nashua	267,420	259,717
Chinook	1,294,381	1,252,866	Neihart	153,226	157,510
Choteau	1,533,765	1,487,166	Opheim	137,619	133,718
Circle	795,630	742,306	Outlook	77,525	77,225
Clyde Park	216,126	211,062	Philipsburg	617,906	617,700
Columbia Falls	3,508,129	3,245,604	Pinesdale	113,573	131,260
Columbus	2,182,749	2,234,101	Plains	1,027,559	885,472
Conrad	2,779,766	2,637,830	Plentywood	2,138,873	2,031,550
Culbertson	623,061	609,289	Plevna	91,664	86,344
Cut Bank	3,459,081	3,521,912	Poison	3,562,642	3,428,928
Darby	494,383	510,004	Poplar	556,495	524,530
Deer Lodge	2,575,841	2,526,011	Red Lodge	2,436,743	2,359,636
Denton	276,165	266,146	Rexford	58,838	62,005
Dillon	3,460,070	3,376,701	Richey	224,183	196,294
Dodson	98,658	105,163	Ronan	1,386,468	1,324,769
Drummond	310,958	361,322	Roundup	1,578,908	1,519,918
Dutton	317,349	328,719	Ryegate	204,009	196,907
East Helena	3,260,456	3,748,536	Saco	183,877	180,803
Ekalaka	263,595	245,408	Scobey	1,103,071	1,036,217
Ennis	1,028,301	1,085,608	Shelby	2,543,402	2,415,096
Eureka	839,289	841,678	Sheridan	651,588	644,687
Fairfield	653,478	651,197	Sidney	5,193,498	4,621,376
Fairview	689,879	657,173	Stanford	368,663	360,523
Flaxville	87,595	83,812	Stevensville	1,129,117	1,132,244
Forsyth	2,215,680	2,189,009	St. Ignatius	322,907	311,404
Fort Benton	1,482,559	1,428,460	Sunburst	302,103	291,402
Fort Peck	143,191	147,732	Superior	814,015	808,871
Froid	200,271	182,776	Terry	562,624	530,386
Fromberg	310,243	296,937	Thompson Falls	1,056,290	1,037,459
Geraldine	302,177	294,094	Three Forks	970,577	1,006,401
Glasgow	3,549,062	3,397,380	Townsend	1,449,975	1,484,015
Glendive	6,616,823	6,002,904	Troy	667,684	671,914
Grass Range	69,488	68,077	Twin Bridges	377,855	368,861
Great Falls	54,714,982	59,447,688	Valier	557,651	532,337
Hamilton	4,070,452	4,131,866	Virginia City	219,193	216,644
Hardin	2,831,230	2,731,173	Walkerville	243,915	246,123
Harlem	703,580	691,565	West Yellowstone	1,811,591	1,818,650
Harlowton	766,025	759,737	Westby	134,057	137,104
Havre	9,314,246	9,041,011	White Sulphur Springs	788,887	773,174
Helena	35,870,564	35,293,923	Whitefish	6,139,764	6,342,365
Hingham	211,255	202,703	Whitehall	872,563	869,366
Hobson	141,335	142,884	Wibaux	495,576	447,840
Hot Springs	280,515	264,368	Winifred	94,692	88,866
Hysham	244,421	231,814	Winnett	105,578	103,935
Ismay	33,561	32,908	Wolf Point	2,037,785	1,950,101
Joliet	440,972	431,100	Total	\$ 464,285,087	\$ 459,313,535

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE - 1989 AND 1990

COMPANY	ASSESSMENT IN MONTANA	1989 STATUS PROPERTY	APPORTIONED ON MILEAGE BASIS	ASSESSMENT IN MONTANA	1990 STATUS PROPERTY	APPORTIONED ON MILEAGE BASIS
Airlines						
Ameriflight	\$ 580,076	\$ 5,441	\$ 574,635	\$ 591,720	\$ 4,899	\$ 586,821
Aspen Airways	320,000	0	320,000	287,331	0	287,331
Big Sky Airlines	4,235,731	922,321	3,312,410	1,066,981	740,158	326,823
Continental Airlines	5,789,479	346,466	5,443,013	7,262,828	1,081,816	6,861,657
Delta Airlines	20,165,871	803,038	19,362,833	20,415,667	1,081,816	19,333,851
Federal Express	2,574,558	360,942	1,993,616	5,613,554	0	5,229,029
Great American Airways	99,638	0	99,638	47,716	0	47,716
Horizon Airlines	5,625,025	55,941	5,569,084	7,800,067	135,414	7,664,653
Methow Aviation				6,631	0	6,631
New Creations DBA U.S. Check	6,711,565	817,709	5,893,856	162,000	0	162,000
Northwest Airlines	1,476,935	33,674	1,443,262	6,030,442	781,695	5,248,747
NPA, Inc DBA United Express	3,161,922	22,323	3,139,599	3,070,698	87,992	2,982,706
Sky West Airlines	4,851,361	0	4,851,361	4,353,178	26,199	4,326,979
Time Air	4,851,360	324,914	4,500,446	0	0	0
United Airlines	326,228	1,151	321,075	6,371,283	408,156	5,963,127
United Parcel Service	55,967,748	3,714,860	52,254,868	1,253,017	0	1,253,017
State Total:	\$ 2,041,001	\$ 616,140	\$ 1,424,861	\$ 64,333,113	\$ 4,052,025	\$ 60,281,088
Power Utilities						
Black Hills Power And Light	\$ 2,041,001	\$ 616,140	\$ 1,424,861	\$ 1,875,222	\$ 572,501	\$ 1,302,721
Idaho Power	1,702,321	111,103	1,591,218	1,686,924	406,689	1,280,235
Montana Dakota Utilities	59,648,087	56,327,207	3,320,880	61,479,133	58,081,594	3,397,539
-Pollution	560,515	360,515	0	338,052	338,052	0
Montana Power Company	1,039,182,219	852,628,591	186,553,628	1,123,608,584	919,797,262	203,811,322
-Pollution	110,282,292	110,282,292	0	110,284,264	110,284,264	0
Pacificorp	148,346,582	17,534,180	130,812,402	154,686,329	122,490,126	32,196,203
-Pollution	35,754,716	35,754,716	0	35,017,153	35,017,153	0
Portland General Electric	257,301,343	208,745,516	48,515,847	244,945,100	197,466,744	47,478,356
-Pollution	73,313,601	73,313,601	0	68,994,714	68,994,714	0
Puget Sound Power & Light	433,858,280	344,990,398	88,868,882	443,731,555	353,812,243	89,919,312
-Pollution	104,203,432	104,203,432	0	104,723,281	104,723,281	0
Washington Water & Power	293,781,266	212,815,574	80,965,692	310,570,832	223,466,008	86,904,824
-Pollution	53,495,393	53,495,393	0	55,261,610	55,261,610	0
State Total:	\$ 2,613,471,068	\$ 2,171,531,658	\$ 441,939,410	\$ 2,717,022,753	\$ 2,250,732,241	\$ 466,290,512
Telecommunications						
American Tel & Tel	\$ 60,000,033	\$ 60,000,033	\$ 0	\$ 66,935,723	\$ 60,915,921	\$ 6,019,802
Gte Northwest	8,842,108	4,834,910	4,007,198	9,919,595	5,111,130	4,808,465
Hot Springs Tel	200,294	134,873	65,421	181,768	119,318	62,450
Intermountain Digital				5,136,899	5,136,899	0
MCI Communications				387,226,452	2,499,996	0
Mountain States/U.S. West	399,538,021	203,888,536	195,649,485	40,591,594	201,138,775	186,087,677
NW Telephone	40,195,182	21,792,679	18,402,507	40,591,594	22,703,394	17,756,540
Project Telephone	4,526,111	1,961,554	2,564,557	2,564,557	1,955,773	2,585,419
Southern Montana Tel	2,873,500	1,465,246	1,408,254	2,895,792	1,501,132	1,394,627
TCL Microwave	816,210	816,210	0	802,345	902,345	0
U.S. Sprint	33,250,827	439,836	32,820,991	39,761,835	489,532	39,272,303
Western Telecom	4,423,150	4,423,150	0	4,610,192	4,610,192	0
Western Union Telegraph	252,539	252,539	0	115,732	115,732	0
State Total:	\$ 554,917,975	\$ 301,999,566	\$ 52,918,409	\$ 565,187,422	\$ 307,200,139	\$ 257,987,283
Telephone Cooperatives						
Blackfoot Telephone	\$ 11,980,550	\$ 5,613,015	\$ 6,367,535	\$ 12,747,660	\$ 5,693,998	\$ 7,053,662
Mid-rivers Telephone	20,514,716	12,649,887	7,864,829	23,393,534	13,552,939	9,840,595
Nemont Telephone	7,507,722	3,100,538	4,407,184	7,468,296	3,014,444	4,453,852
Northern Telephone	3,034,554	1,560,048	1,474,506	3,221,333	1,655,542	1,565,791
Ranges Telephone	11,404,077	5,860,132	5,543,945	11,330,602	5,701,630	5,628,972
Reservation Telephone	66,051	0	66,051	63,848	0	63,848
Three Rivers Telephone	18,670,153	7,958,388	10,714,765	19,177,838	8,670,309	10,507,529
Triangle Telephone	22,260,113	9,935,740	12,344,373	22,477,534	10,095,033	12,382,501
Valley Rural Telephone	2,288,102	1,252,574	1,035,528	2,292,134	1,193,160	1,098,974
West Rural Telephone	104,915	0	104,915	93,847	0	93,847
State Total:	\$ 97,954,013	\$ 47,930,322	\$ 50,023,691	\$ 102,266,626	\$ 49,577,055	\$ 52,689,571

PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE - 1989 AND 1990

COMPANY	1989 ASSESSMENT IN MONTANA	1989 SITUS PROPERTY	APPORTIONED ON MILEAGE BASIS	ASSESSMENT IN MONTANA	1990 SITUS PROPERTY	APPORTIONED ON MILEAGE BASIS
Electric Cooperatives						
Beartooth Electric	\$ 5,409,139	\$ 1,646,606	\$ 3,562,533	\$ 5,433,242	\$ 1,845,459	\$ 3,587,783
Big Horn County Electric	7,670,116	2,682,628	4,987,488	7,763,003	2,693,314	5,069,689
Big Horn Rural Electric	190,264	7,320	182,944	245,855	3,889	241,966
Big Flat Electric	7,310,270	2,319,658	4,990,612	7,240,520	2,370,025	4,870,495
Fall River Electric	3,329,126	1,638,947	1,690,179	3,797,274	1,707,190	2,090,084
Fergus Electric	11,937,635	3,995,290	7,942,345	12,503,198	4,152,533	8,350,665
Flathead Electric	14,730,960	3,033,912	11,697,048	15,060,946	2,989,233	12,071,713
Glacier Electric	15,396,100	4,833,472	10,562,628	16,163,356	5,331,180	10,832,176
Goldenwest Electric	1,676,472	638,212	1,038,260	1,817,241	694,840	1,122,401
Grand Electric	13,604	1,866	11,738	14,651	1,471	13,180
Hill County Electric	11,987,708	3,093,934	8,893,774	11,892,955	3,045,872	8,847,083
Lincoln Electric	6,725,879	3,163,500	3,562,379	6,819,651	3,143,046	3,676,605
Lower Yellow Electric	12,343,316	5,911,460	6,431,856	12,448,671	5,928,332	6,520,339
Marias River Electric	4,428,559	2,212,918	2,215,641	4,548,168	2,216,304	2,331,864
Mecone Electric	7,843,661	2,744,570	5,099,091	7,804,610	2,788,452	5,016,158
McKenzie Electric	94,378	1,430	92,948	120,537	1,731	118,806
Mid-yellowstone Electric	3,086,965	1,552,284	1,534,681	3,068,178	1,543,480	1,524,698
Missoula Electric	16,022,666	6,790,559	9,232,107	16,237,903	7,228,952	9,008,951
Northern Electric	6,405,381	2,446,031	3,959,350	6,338,127	2,394,125	3,944,002
Northern Lights	8,132,989	2,149,426	5,983,563	7,929,499	2,133,236	5,796,263
Park Electric	7,115,330	880,199	6,235,131	7,736,505	1,147,236	6,589,269
Sheridan Electric	5,739,741	2,064,089	3,675,652	5,749,695	2,187,351	3,562,344
Sheridan-Johnson	108,531	1,178	107,353	109,858	31,562	78,296
Southeast Electric	1,741,037	394,184	1,346,853	1,659,790	376,054	1,283,736
South River Electric	11,798,696	1,801,168	9,997,528	12,490,006	2,459,639	10,030,367
Tongue River Electric	11,048,567	1,499,949	9,548,618	11,768,347	2,048,152	9,720,195
Tri-County Electric	49,583	3,329	46,254	47,963	3,202	44,761
Valley Electric	2,755,777	1,292,892	1,462,885	2,763,320	1,265,255	1,498,065
Vigilante Electric	13,042,910	4,533,946	8,508,964	12,156,039	4,300,549	7,855,490
Yellowstone Valley Electric	15,564,114	5,147,409	10,416,705	15,816,371	5,116,120	10,700,251
State Total:	\$ 213,699,474	\$ 68,682,366	\$ 145,017,108	\$ 217,545,479	\$ 71,147,784	\$ 146,397,695
Pipelines						
Belle Fourche Pipeline	\$ 4,110,916	\$ 65,039	\$ 4,045,877	\$ 3,916,556	\$ 66,214	\$ 3,850,342
Butte Pipeline	8,139,533	4,319,186	3,820,347	7,030,238	3,747,184	3,283,054
Cenex - Big Sky	237,901	58,912	178,989	240,841	58,190	182,651
Cenex - Products Pipeline	7,330,098	1,611,576	5,718,522	8,028,056	1,705,324	6,322,732
Cenex - Santa Rita	8,159,956	2,774,933	5,385,023	7,558,803	2,622,761	4,936,042
Cenex - Sweetgrass	1,271,795	683,197	588,598	1,384,326	717,628	666,698
Conoco Pipeline	28,806,436	6,060,727	22,745,709	29,346,014	6,361,865	22,984,149
Exxon Pipeline	2,287,087	1,418,462	1,168,625	3,241,845	1,777,436	1,464,389
K. N. Energy	1,842,828	1,842,828	5,913,058	9,108,661	2,188,595	6,920,066
Montana Refining	1,386,742	382,950	1,003,792	1,425,220	507,227	917,993
Northern Border	187,086,709	5,529,918	181,556,791	187,079,634	5,556,895	181,522,739
Northern Natural	15,987,816	3,567,897	12,419,919	15,588,008	3,374,628	12,213,380
Pernian Corp	4,358,908	483,425	3,875,483	4,376,375	481,193	3,895,182
Texaco Pipeline	10,630,815	3,017,725	7,613,090	9,705,111	2,132,890	7,572,221
Williston Basin Interstate Pipeline	51,039,288	21,341,510	29,697,778	49,286,016	20,549,380	28,736,666
Yellowstone Pipeline	21,487,832	4,228,569	17,259,263	23,735,324	4,742,193	18,993,131
State Total:	\$ 360,377,718	\$ 57,386,854	\$ 302,990,864	\$ 361,051,028	\$ 56,589,593	\$ 304,461,435
Railroads						
Burlington Northern	\$ 551,529,248	\$ 82,023,092	\$ 469,516,156	\$ 550,881,571	\$ 83,793,742	\$ 467,087,829
Central Montana	766,477	247,664	518,813	783,162	248,283	534,879
Montana Rail Link	174,793,917	3,193,823	171,600,094	174,957,633	3,269,972	171,687,661
Montana Western Railway	1,511,024	87,007	1,424,017	1,316,151	122,564	1,193,587
Or Short Line & Union Pacific	11,095,260	492,115	10,603,145	11,083,290	480,145	10,603,145
Rarus Railway Corp.	347,955	199,235	148,720	386,027	212,245	173,782
Soo Line Railroad	954,451	8,967	945,484	952,044	8,967	943,077
State Total:	\$ 741,008,332	\$ 86,251,903	\$ 654,756,429	\$ 740,359,878	\$ 88,135,918	\$ 652,223,960
State Total For All Utilities	\$ 4,637,398,328	\$ 2,737,497,549	\$ 1,899,900,779	\$ 4,767,766,299	\$ 2,827,434,755	\$ 1,940,331,544

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
BEAVERHEAD				
American Tel & Tel	\$ 827,427	\$ 99,291	\$ 872,560	\$ 104,707
Idaho Power Company	1,702,321	204,279	1,686,924	202,431
Montana Power Company	5,966,121	715,938	6,577,400	789,289
Mountain States/U.S. West	4,203,820	504,458	4,059,652	487,158
Southern Montana Tel	2,428,328	194,268	2,390,541	191,243
Or Short Line & Union Pacific	7,606,480	602,434	7,606,482	569,726
Vigilante Electric Co-op	6,816,805	204,509	6,412,978	192,389
Western Telecommunications, Inc.	347,073	41,649	384,753	46,170
Western Union Telegraph Co.	2,672	321	1,304	156
TOTAL	\$ 29,901,047	\$ 2,567,147	\$ 29,992,594	\$ 2,583,269
BIG HORN				
American Tel & Tel	\$ 870,020	\$ 104,402	\$ 1,807,831	\$ 216,940
Big Horn County Electric Co-op	7,670,116	230,108	7,763,003	232,889
Big Horn Rural Electric Co-op	32,325	970	42,403	1,272
Burlington Northern	15,920,415	1,260,897	15,922,622	1,192,604
Conoco Pipe Line Co.	1,279,226	153,508	1,291,544	154,985
Mid Rivers Tel Co-op	6,619	198	7,506	225
Mid-yellowstone Electric Co-op	77,273	2,317	83,075	2,492
Montana Dakota Utilities	548,482	65,816	566,624	67,995
Montana Power Company	8,195,844	983,500	8,695,751	1,043,490
Mountain States/U.S. West	4,932,396	591,886	4,764,852	571,782
Pacificorp	4,692,871	563,144	4,930,847	591,703
Portland General Electric	1,968,794	236,254	1,893,517	227,222
Project Telephone	6,234	499	6,273	502
Puget Sound Power & Light	3,343,560	401,227	3,421,466	410,576
Range Tel Co-op, Inc.	1,118,000	33,539	1,120,873	33,626
Sheridan-Johnson Co-op	108,531	3,257	109,858	3,295
Tongue River Electric Co-op	627,478	18,825	538,430	16,153
Washington Water Power Co.	2,243,602	269,232	2,641,871	317,025
Western Union Telegraph Co.	6,095	731	2,973	357
Williston Basin Interstate Pipeline	1,793,469	215,217	1,777,326	213,280
Yellowstone Valley Electric CO	515,753	15,473	530,340	15,910
TOTAL	\$ 55,957,103	\$ 5,151,000	\$ 57,918,985	\$ 5,314,323
BLAINE				
Big Flat Electric Co-op	\$ 2,704,089	\$ 81,12	\$ 2,635,851	\$ 79,075
Burlington Northern	15,752,782	1,247,620	15,782,068	1,182,076
Hill County Electric Co-op	1,813,836	54,413	1,808,384	54,253
Montana Power Company	11,751,683	1,410,201	12,386,977	1,486,437
Mountain States/U.S. West	1,290,338	154,841	1,300,681	156,083
Northern Natural Gas Co.	9,974,438	1,196,933	9,713,143	1,165,576
TCI Microwave Inc.	114,663	13,758	128,237	15,389
Triangle Tel Co-op	3,936,659	118,101	4,039,835	121,195
TOTAL	\$ 47,338,488	\$ 4,276,989	\$ 47,795,176	\$ 4,260,084

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1989 AND 1990**

	<u>1989</u> <u>ASSESSED</u>	<u>1989</u> <u>TAXABLE</u>	<u>1990</u> <u>ASSESSED</u>	<u>1990</u> <u>TAXABLE</u>
BROADWATER				
American Tel & Tel	\$ 971,320	\$ 116,558	\$ 962,803	\$ 115,536
Burlington Northern	70,217	5,561	70,217	5,260
Intermountain Digital Network	0	0	191,278	22,953
MCI Telecommunications	0	0	3,723	447
Montana Power Company	7,486,193	898,346	7,765,826	931,899
Montana Rail Link	11,134,062	881,818	11,172,556	836,825
Mountain States/U.S. West	2,257,771	270,932	2,062,016	247,443
Pacificorp	1,942,646	233,117	1,986,566	238,388
Portland General Electric	3,664,424	439,732	3,537,367	424,484
Puget Sound Power & Light	7,224,822	866,978	7,222,596	866,712
U.S. Sprint Communications Co.	1,798,560	215,827	2,152,086	258,250
Vigilante Electric Co-op	2,063,729	61,909	2,003,193	60,095
Washington Water Power Co.	3,658,568	439,027	4,100,378	492,045
Yellowstone Pipe Line Co.	1,548,884	185,866	1,704,486	204,538
TOTAL	\$ 43,821,196	\$ 4,615,671	\$ 44,935,091	\$ 4,704,875
CARBON				
Beartooth Electric Co-op	\$ 3,119,651	\$ 93,592	\$ 3,147,648	\$ 94,430
Belle Fourche Pipeline Co.	40,369	4,844	38,373	4,605
Big Horn Rural Electric Co-op	157,939	4,738	203,452	6,104
Burlington Northern	7,573,395	599,812	7,574,685	567,344
Conoco Pipe Line Co.	978,464	117,417	988,109	118,574
Exxon Pipeline Co.	1,885,223	226,229	2,362,348	283,482
MCI Telecommunications	0	0	1,498,765	179,852
Montana Dakota Utilities	406,334	48,763	419,023	50,282
Montana Power Company	15,433,649	1,852,038	16,678,969	2,001,478
Mountain States/U.S. West	5,121,063	614,527	4,953,010	594,365
Pacificorp	522,001	62,640	533,195	63,983
Project Telephone	812,428	64,995	808,857	64,709
Williston Basin Interstate Pipeline	2,556,034	306,725	2,457,053	294,845
Yellowstone Valley Electric Co	238,872	7,166	243,713	7,312
TOTAL	\$ 38,845,422	\$ 4,003,486	\$ 41,907,200	\$ 4,331,365
CARTER				
Black Hills Power & Light	\$ 1,019,881	\$ 122,386	\$ 932,656	\$ 111,919
Butte Pipeline Co.	4,101,333	492,160	3,442,308	413,077
Grand Electric Co-op, Inc.	13,604	408	14,651	440
Mid Rivers Tel Co-op	862,486	25,875	1,040,634	31,219
Montana Dakota Utilities	581	70	601	72
Mountain States/U.S. West	11,072	1,328	10,589	1,270
The Permian Corp.	1,546,824	185,619	1,552,891	186,347
Range Tel Co-op, Inc.	572,272	17,167	576,455	17,293
Southeast Electric Co-op	1,045,392	31,362	996,648	29,899
Tongue River Electric Co-op	18,181	545	20,645	619
West River Tel Co-op	104,915	3,147	93,847	2,816
Williston Basin Interstate Pipeline	554,143	66,496	530,346	63,641
TOTAL	\$ 9,850,684	\$ 946,563	\$ 9,212,271	\$ 858,612

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990**

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
CASCADE				
American Tel & Tel	\$ 305,454	\$ 36,654	\$ 387,822	\$ 46,538
Ameriflight, Inc.	194,571	23,349	158,036	18,964
Aspen Airways	202,876	24,345	141,291	16,955
Big Sky Airlines/Northwest Air	213,768	25,652	20,957	2,515
Burlington Northern	25,029,163	1,982,315	25,034,591	1,875,090
Conoco Pipe Line Co.	1,785,410	214,247	1,893,503	227,220
Delta Airlines, Inc.	2,876,208	345,145	2,895,659	347,479
Federal Express	2,218,562	266,227	5,489,116	658,694
Fergus Electric Co-op	90,913	2,727	94,220	2,827
Great American Airways	13,282	1,594	2,651	318
Horizon Airlines	1,081,866	129,824	1,082,633	129,916
Intermountain Digital Network	0	0	503,597	60,431
Montana Power Company	56,423,616	6,770,825	62,696,477	7,523,578
Montana Refining Company	164,255	19,711	150,216	18,026
Mountain States/U.S. West	41,116,992	4,934,042	40,834,338	4,900,119
Northwest Airlines, Inc.	1,915,933	229,911	1,642,961	197,155
Sky West Airlines	208,155	24,979	615,949	73,914
Sun River Electric Co-op	1,794,082	53,823	1,733,145	51,996
TCI Microwave Inc.	45,573	5,469	40,736	4,888
Three Rivers Tel Co-op	2,823,143	84,694	2,818,639	84,560
Time air	281,361	33,763	0	0
United Airlines, Inc.	1,619,137	194,297	2,186,235	262,348
Western Telecommunications, Inc.	135,095	16,211	139,607	16,753
Western Union Telegraph Co.	45,786	5,495	18,844	2,261
Yellowstone Pipe Line Co.	1,010,896	121,308	1,107,694	132,922
TOTAL	\$ 141,596,097	\$ 15,546,607	\$ 151,688,917	\$ 16,655,467
CHOUTEAU				
Burlington Northern	\$ 6,298,577	\$ 498,850	\$ 6,298,853	\$ 471,784
Central Montana Rail Inc.	115,753	9,168	119,278	8,934
Conoco Pipe Line Co.	575,887	69,106	581,924	69,831
Fergus Electric Co-op	20,583	616	20,682	620
Hill County Electric Co-op	2,388,665	71,658	2,383,801	71,513
Montana Power Company	12,341,713	1,481,004	13,485,466	1,618,256
Mountain States/U.S. West	2,837,001	340,438	3,010,988	361,319
Northern Natural Gas Co.	389,086	46,691	381,233	45,748
Sun River Electric Co-op	1,205,772	36,175	992,543	29,777
TCI Microwave Inc.	80,814	9,699	94,417	11,330
Three Rivers Tel Co-op	1,306,211	39,186	1,275,536	38,266
Triangle Tel Co-op	2,079,508	62,386	2,074,742	62,243
TOTAL	\$ 29,639,570	\$ 2,664,977	\$ 30,719,463	\$ 2,789,621
CUSTER				
American Tel & Tel	\$ 1,006,916	\$ 120,832	\$ 1,017,095	\$ 122,051
Big Sky Airlines/Northwest Air	136,532	16,384	17,418	2,090
Burlington Northern	11,606,562	919,240	11,688,097	875,439
Cenex - Products Pipeline	783,573	94,028	866,622	103,995
Mccone Electric Co-op	68,250	2,047	67,136	2,014
Mid Rivers Tel Co-op	92,821	2,784	75,995	2,279
Mid-Yellowstone Electric Co-op	122,224	3,665	102,603	3,078
Montana Dakota Utilities	7,265,306	871,838	7,483,437	898,012
Mountain States/U.S. West	6,194,340	743,320	5,619,191	674,303
Range Tel Co-op, Inc.	942,446	28,272	953,671	28,610
Southeast Electric Co-op	35,737	1,071	33,931	1,018
Tongue River Electric Co-op	2,025,373	60,761	2,332,611	69,979
U.S. Sprint Communications Co.	1,796,047	215,525	2,149,078	257,889
Western Telecommunications, Inc.	119,098	14,292	123,075	14,769
Western Union Telegraph Co.	0	0	1,303	156
Williston Basin Interstate Pipeline	4,520,829	542,500	4,337,919	520,550
TOTAL	\$ 36,716,054	\$ 3,636,559	\$ 36,869,182	\$ 3,576,232

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990**

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
DANIELS				
Burlington Northern	\$ 7,473,592	\$ 591,908	\$ 7,497,054	\$ 561,528
Montana Dakota Utilities	736,199	88,346	759,601	91,152
Mountain States/U.S. West	980,416	117,650	964,157	115,699
Nemont Tel Co-op,	2,510,173	75,304	2,496,159	74,886
Northern Electric Co-op,	827,554	24,826	833,754	25,013
Sheridan Electric Co-op,	717,480	21,523	691,539	20,746
Soo Line Railroad Company	118,931	9,419	116,524	8,727
TOTAL	\$ 13,364,345	\$ 928,976	\$ 13,358,788	\$ 897,751
DAWSON				
American Tel & Tel	\$ 2,656,304	\$ 318,758	\$ 2,595,745	\$ 311,489
Big Sky Airlines/Northwest Air	69,260	8,311	16,545	1,985
Burlington Northern	26,771,306	2,120,289	26,787,369	2,006,374
Cenex - Products Pipeline	1,033,805	124,057	1,122,543	134,706
Goldenwest Electric Co-op	279,602	8,387	301,191	9,036
Lower Yellowstone Rural Co-op	104,757	3,141	109,735	3,292
Mccone Electric Co-op	1,719,164	51,578	1,720,137	51,605
Mid Rivers Tel Co-op	6,198,760	185,965	6,645,247	199,357
Montana Dakota Utilities	10,034,183	1,204,108	10,252,478	1,230,298
Mountain States/U.S. West	7,331,384	879,766	7,071,361	848,563
The Permian Corp.	23,841	2,861	23,754	2,850
Texaco Pipe Line Co.	3,165,798	379,896	2,779,945	333,593
Tongue River Electric Co-op	53,297	1,599	60,426	1,813
U.S. Sprint Communications Co.	1,909,975	229,197	2,304,099	276,492
Western Telecommunications, Inc.	109,563	13,148	113,223	13,587
Western Union Telegraph Co.	3,304	396	1,609	193
Williston Basin Interstate Pipeline	7,568,754	908,249	7,284,687	874,164
TOTAL	\$ 69,033,057	\$ 6,439,706	\$ 69,190,094	\$ 6,299,397
DEER LODGE				
American Tel & Tel	\$ 0	\$ 0	\$ 498,356	\$ 59,802
Intermountain Digital Network	0	0	200,831	24,100
Montana Power Company	8,934,343	1,072,121	9,683,972	1,162,079
Montana Western Railway	405,496	32,116	339,880	25,457
Mountain States/U.S. West	5,353,231	642,387	5,237,072	628,443
Pacificorp	16,027	1,923	16,816	2,018
Portland General Electric	60,424	7,251	58,113	6,974
Puget Sound Power & Light	64,633	7,756	66,147	7,938
Rarus Railway Corp.	246,982	19,559	270,201	20,238
Southern Montana Tel	235,623	18,850	231,297	18,504
Vigilante Electric Co-op	130,266	3,907	69,396	2,082
Washington Water Power Co.	39,796	4,776	41,601	4,992
Western Telecommunications, Inc.	42,656	5,119	44,081	5,290
Western Union Telegraph Co.	1,773	213	181	22
TOTAL	\$ 15,531,250	\$ 1,815,978	\$ 16,757,944	\$ 1,967,944

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
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	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
FALLON				
Belle Fourche Pipeline Co.	\$ 1,242,511	\$ 149,101	\$ 1,186,809	\$ 142,417
Burlington Northern	4,969,663	393,598	4,970,710	372,308
Butte Pipeline Co.	3,833,251	459,990	3,359,319	403,118
Goldenwest Electric Co-op	478,707	14,360	508,583	15,257
Mid Rivers Tel Co-op	679,152	20,374	1,299,943	38,999
Montana Dakota Utilities	3,996,650	479,599	4,120,867	494,504
Mountain States/U.S. West	1,557,173	186,860	1,562,372	187,485
Northwest Airlines	3,369	405	0	0
Southeast Electric Co-op	616,460	18,494	588,022	17,641
Texaco Pipe Line Co.	1,909,064	229,088	1,832,434	219,891
Tongue River Electric Co-op	11,086	332	12,573	377
Williston Basin Interstate Pipeline	16,498,942	1,979,868	15,955,640	1,914,678
TOTAL	\$ 35,796,028	\$ 3,932,069	\$ 35,397,272	\$ 3,806,675
FERGUS				
AT&T Communications	\$ 69,731	\$ 8,368	\$ 0	\$ 0
Big Sky Airlines/Northwest Air	134,284	16,114	16,974	2,037
Burlington Northern	7,741,456	613,124	4,150,989	310,909
Central Montana Rail Inc.	546,773	43,305	556,499	41,682
Conoco Pipe Line Co.	661,647	79,398	668,584	80,230
Fergus Electric Co-op	5,917,627	177,533	6,225,706	186,767
Hill County Electric Co-op	25,317	759	24,977	749
Mid Rivers Tel Co-op	920,529	27,616	1,013,039	30,392
Montana Power Company	5,830,809	699,695	7,767,325	932,080
Mountain States/U.S. West	6,691,555	802,989	6,624,828	794,980
TCI Microwave Inc.	39,339	4,721	7,938	953
Triangle Tel Co-op	960,517	28,815	959,309	28,780
Western Telecommunications, Inc.	14,587	1,750	15,074	1,809
Western Union Telegraph Co.	2,612	313	1,274	153
TOTAL	\$ 29,556,783	\$ 2,504,500	\$ 28,032,516	\$ 2,411,521
FLATHEAD				
Ameriflight, Inc.	\$ 18,388	\$ 2,207	\$ 66,020	\$ 7,922
Big Sky Airlines/Northwest Air	248,347	29,802	23,622	2,835
Burlington Northern	32,132,385	2,544,884	32,082,648	2,402,992
Delta Airlines, Inc.	1,886,822	226,419	1,901,067	228,128
Federal Express	24,538	2,945	17,716	2,126
Flathead Electric Co-op	14,266,866	428,009	14,591,853	437,754
Glacier Electric Co-op	185,029	5,550	125,599	3,768
Great American Airways	8,310	997	0	0
Horizon Airlines	1,161,668	139,400	1,737,638	208,517
Intermountain Digital Network	0	0	454,252	54,510
Lincoln Electric Co-op	1,202,116	36,061	1,249,526	37,486
Montana Power Company	8,465,035	1,015,802	9,572,874	1,148,746
Mountain States/U.S. West	1,477,723	177,281	1,181,521	141,783
NW Tel Systems, Inc.	36,243,149	4,349,177	36,232,257	4,347,872
Npa, inc. Db a United Express	777,927	93,351	1,551,873	186,225
Pacificorp	19,899,469	2,387,939	21,790,279	2,614,832
Sky West Airlines	92,618	11,114	0	0
TCI Microwave Inc.	62,982	7,557	70,435	8,452
Western Telecommunications, Inc.	4,760	571	4,919	590
Western Union Telegraph Co.	4,760	571	2,322	278
TOTAL	\$ 118,162,892	\$ 11,459,637	\$ 122,656,421	\$ 11,834,816

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	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
GALLATIN				
American Tel & Tel	\$ 1,437,152	\$ 172,457	\$ 1,489,660	\$ 178,759
Ameriflight, Inc.	0	0	3,934	472
Big Sky Airlines/Northwest Air	228,133	27,376	19,877	2,385
Burlington Northern	80,716	6,393	80,716	6,045
Continental Airlines	2,788,625	334,634	3,359,356	403,123
Delta Airlines, Inc.	4,740,853	568,902	4,873,346	584,802
Fall River Rural Electric Coop	3,329,126	99,873	3,797,274	113,918
Federal Express	37,425	4,491	44,499	5,340
Great American Airways	9,964	1,196	5,302	636
Intermountain Digital Network	0	0	669,898	80,388
Montana Power Company	35,261,113	4,231,332	37,809,192	4,537,104
Montana Rail Link	17,500,773	1,386,059	17,502,431	1,310,932
Mountain States/U.S. West	28,727,678	3,447,323	27,581,140	3,309,734
Northwest Airlines, Inc.	1,002,343	120,280	894,535	107,344
Park Electric Co-op, Inc	313,677	9,410	458,769	13,763
Sky West Airlines	1,202,271	144,272	1,196,405	143,568
Three Rivers Tel Co-op	962,747	28,882	1,008,552	30,257
U.S. Sprint Communications Co.	2,431,447	291,772	2,909,375	349,125
Vigilante Electric Co-op	24,636	738	18,879	566
Western Telecommunications, Inc.	681,575	81,789	708,467	85,016
Western Union Telegraph Co.	4,651	559	1,092	131
Yellowstone Pipe Line Co.	2,143,672	257,243	2,333,752	280,051
TOTAL	\$ 102,908,577	\$ 11,214,981	\$ 106,766,451	\$ 11,543,459
GARFIELD				
Conoco Pipe Line Co.	\$ 22,447	\$ 2,694	\$ 22,683	\$ 2,722
Mccone Electric Co-op	2,035,813	61,071	2,022,543	60,675
Mid Rivers Tel Co-op	1,472,626	44,180	1,645,459	49,365
TOTAL	\$ 3,530,886	\$ 107,945	\$ 3,690,685	\$ 112,762
GLACIER				
American Tel & Tel	\$ 297,420	\$ 35,691	\$ 314,359	\$ 37,723
Burlington Northern	19,291,290	1,527,870	19,477,813	1,458,889
Cenex - Big Sky Pipeline	166,236	19,948	167,719	20,126
Cenex - Santa Rita Pipeline	6,961,445	835,372	6,460,219	775,226
Cenex - Sweetgrass Gathering S	345,356	41,441	371,153	44,538
Conoco Pipe Line Co.	5,599,436	671,931	5,738,776	688,653
Glacier Electric Co-op	13,897,828	416,932	14,675,469	440,265
Montana Power Company	29,735,105	3,568,208	31,216,778	3,746,013
Montana Refining Company	250,903	30,107	229,457	27,535
Mountain States/U.S. West	3,698,095	443,770	3,641,719	437,006
Northern Tel Co-op	465,347	13,962	491,961	14,758
The Permian Corp.	1,097,926	131,751	1,102,770	132,333
TCI Microwave Inc.	50,413	6,051	56,379	6,766
Three Rivers Tel Co-op	2,630,431	78,913	2,771,116	83,134
Western Union Telegraph Co.	1,322	159	645	77
TOTAL	\$ 84,488,553	\$ 7,822,106	\$ 86,716,333	\$ 7,913,042
GOLDEN VALLEY				
Burlington Northern	\$ 6,783,712	\$ 537,269	\$ 6,783,712	\$ 508,100
Conoco Pipe Line Co.	1,632,308	195,877	1,649,414	197,930
Fergus Electric Co-op	599,575	17,990	627,295	18,819
Mid Rivers Tel Co-op	480,952	14,428	517,790	15,534
Montana Power Company	5,831,293	699,757	6,164,982	739,798
Mountain States/U.S. West	871,528	104,583	907,427	108,891
Pacificorp	1,108,480	133,017	1,163,891	139,667
Portland General Electric	1,991,164	238,939	1,915,005	229,801
Puget Sound Power & Light	3,430,041	411,605	3,509,951	421,194
Triangle Tel Co-op	64,581	1,937	64,650	1,939
Washington Water Power Co.	2,307,260	276,871	2,723,632	326,836
TOTAL	\$ 25,100,894	\$ 2,632,273	\$ 26,027,749	\$ 2,708,509

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	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
GRANITE				
American Tel & Tel	\$ 525,935	\$ 63,113	\$ 1,450,485	\$ 174,058
Blackfoot Tel Co-op	168,285	5,049	191,730	5,752
Burlington Northern	53,588	4,244	53,588	4,014
Mci Telecommunications	0	0	3,723	447
Missoula Electric Co-op	243,636	7,309	212,962	6,389
Montana Power Company	4,020,655	482,481	4,270,933	512,513
Montana Rail Link	7,820,729	619,404	7,820,729	585,772
Mountain States/U.S. West	2,001,836	240,222	1,762,002	211,440
Pacificorp	1,606,957	192,835	1,638,006	196,561
Portland General Electric	3,099,601	371,953	3,159,491	379,139
Puget Sound Power & Light	5,348,461	641,815	5,451,803	654,216
U.S. Sprint Communications Co.	1,200,436	144,052	1,436,394	172,367
Washington Water Power Co.	4,510,909	541,309	4,598,068	551,768
Yellowstone Pipe Line Co.	1,162,301	139,476	1,275,757	153,091
TOTAL	\$ 31,763,329	\$ 3,453,262	\$ 33,325,671	\$ 3,607,527
HILL				
Big Sky Airlines/Northwest Air	\$ 68,536	\$ 8,224	\$ 9,030	\$ 1,084
Burlington Northern	38,748,662	3,068,890	39,052,601	2,925,040
Hill County Electric Co-op	6,638,386	199,154	6,566,312	196,989
Montana Power Company	12,380,253	1,485,624	14,081,087	1,689,732
Mountain States/U.S. West	6,267,790	752,136	6,080,989	729,719
Northern Natural Gas Co.	5,624,292	674,913	5,493,632	659,233
TCI Microwave Inc.	16,644	1,996	18,614	2,234
Triangle Tel Co-op	5,525,134	165,757	5,729,642	171,889
Western Union Telegraph Co.	2,619	314	1,277	153
TOTAL	\$ 75,272,316	\$ 6,357,008	\$ 77,033,184	\$ 6,376,073
JEFFERSON				
American Tel & Tel	\$ 7,427,457	\$ 891,296	\$ 7,661,823	\$ 919,418
Burlington Northern	1,821,002	144,223	3,747,179	280,664
Montana Power Company	13,404,587	1,608,550	13,936,182	1,672,342
Montana Rail Link	3,167,671	250,880	3,167,671	237,259
Mountain States/U.S. West	4,095,133	491,417	3,990,148	478,817
Pacificorp	1,767,157	212,058	1,716,666	206,000
Portland General Electric	3,534,313	424,118	3,433,332	411,999
Puget Sound Power & Light	8,584,368	1,030,124	8,339,101	1,000,692
U.S. Sprint Communications Co.	69,111	8,293	82,695	9,923
Vigilante Electric Co-op	1,244,720	37,345	1,096,880	32,906
Washington Water Power Co.	2,651,944	318,233	2,576,174	309,141
Western Telecommunications, Inc.	604,942	72,593	631,343	75,761
Yellowstone Pipe Line Co.	189,508	22,741	208,546	25,026
TOTAL	\$ 48,561,913	\$ 5,511,871	\$ 50,587,740	\$ 5,659,948
JUDITH BASIN				
Burlington Northern	\$ 15,411,150	\$ 1,220,561	\$ 14,697,740	\$ 1,100,859
Central Montana Rail Inc.	103,951	8,233	107,385	8,043
Conoco Pipe Line Co.	3,254,409	390,530	3,271,279	392,554
Fergus Electric Co-op	1,166,022	34,983	1,267,672	38,030
Montana Power Company	4,411,666	529,399	5,113,438	613,612
Mountain States/U.S. West	1,610,775	193,294	1,729,144	207,497
Sun River Electric Co-op	22,826	685	14,187	426
Three Rivers Tel Co-op	1,080,166	32,405	1,071,443	32,143
TOTAL	\$ 27,060,965	\$ 2,410,090	\$ 27,272,288	\$ 2,393,164

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1989 AND 1990**

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
LAKE				
American Tel & Tel	\$ 0	\$ 0	\$ 133,736	\$ 16,048
Blackfoot Tel Co-op	3,502,235	105,066	3,455,411	103,662
Burlington Northern	127,425	10,092	127,425	9,545
Hot Springs Tel Co.	3,399	272	3,389	271
Intermountain Digital Network	0	0	275,689	33,083
Missoula Electric Co-op	326,567	9,797	320,790	9,624
Montana Power Company	15,080,167	1,809,618	15,750,186	1,890,022
Montana Rail Link	5,711,317	452,334	5,711,317	427,777
Mountain States/U.S. West	706,656	84,800	638,388	76,607
NW Tel Systems, Inc.	3,946,859	473,621	4,195,412	503,449
Pacificorp	2,142,984	257,158	2,641,312	316,958
TCI Microwave Inc.	27,170	3,260	30,386	3,646
U.S. Sprint Communications Co.	576,762	69,211	690,131	82,816
Western Union Telegraph Co.	2,403	288	1,172	141
Yellowstone Pipe Line Co.	314,788	37,775	346,412	41,569
TOTAL	\$ 32,468,732	\$ 3,313,292	\$ 34,321,156	\$ 3,515,218
LEWIS AND CLARK				
American Tel & Tel	\$ 61,716	\$ 7,406	\$ 9,176,408	\$ 1,101,169
Ameriflight, Inc.	9,446,926	1,133,631	162,141	19,457
Big Sky Airlines/Northwest Air	417,354	50,083	38,466	4,616
Burlington Northern	13,317,928	1,054,782	13,345,400	999,571
Delta Airlines, Inc.	2,811,379	337,365	2,881,530	345,784
Federal Express	25,134	3,016	15,095	1,811
Great American Airways	13,282	1,594	0	0
Horizon Airlines	1,219,746	146,370	1,892,183	227,062
Intermountain Digital Network	0	0	758,736	91,048
Mci Telecommunications	0	0	37,253	4,470
Montana Power Company	42,339,887	5,080,787	47,320,424	5,678,453
Montana Rail Link	4,560,043	361,155	4,588,636	343,689
Mountain States/U.S. West	46,989,743	5,638,768	43,290,470	5,194,856
New Creations dba U.S. Check	0	0	162,000	19,440
Northwest Airlines	51,894	6,227	0	0
Pacificorp	24,261	2,911	25,456	3,055
Portland General Electric	92,523	11,103	88,984	10,678
Puget Sound Power & Light	100,278	12,033	102,627	12,315
Sky West Airlines	301,884	36,226	978,372	117,405
Sun River Electric Co-op	776,963	23,310	948,281	28,449
Three Rivers Tel Co-op	994,622	29,840	1,048,706	31,461
United Parcel Service Co.	220,542	26,465	588,286	70,594
U.S. Sprint Communications Co.	1,352,480	162,298	1,607,381	192,886
Vigilante Electric Co-op	230,563	6,919	207,634	6,229
Washington Water Power Co.	60,566	7,268	63,312	7,597
Western Telecommunications, Inc.	311,538	37,385	321,944	38,633
Western Union Telegraph Co.	83,140	9,977	40,212	4,825
Yellowstone Pipe Line Co.	2,240,652	268,877	2,425,228	291,027
TOTAL	\$ 128,045,044	\$ 14,455,796	\$ 132,115,165	\$ 14,846,580
LIBERTY				
Burlington Northern	\$ 7,417,131	\$ 587,436	\$ 7,431,741	\$ 556,637
Cenex - Sweetgrass Gathering	180,038	21,605	199,418	23,930
Hill County Electric Co-op	1,105,012	33,151	1,093,643	32,810
Marias River Electric Co-op	309,377	9,282	310,208	9,307
Montana Power Company	8,928,246	1,071,390	9,540,902	1,144,907
Montana Refining Company	9,693	1,163	8,865	1,064
Northern Tel Co-op	195,924	5,877	207,174	6,216
Sun River Electric Co-op	11,936	359	7,414	222
TCI Microwave Inc.	44,603	5,351	59,102	7,092
Three Rivers Tel Co-op	83,368	2,501	80,011	2,400
Triangle Tel Co-op	1,846,877	55,409	1,836,880	55,107
TOTAL	\$ 20,132,205	\$ 1,793,524	\$ 20,775,358	\$ 1,839,692

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
LINCOLN				
Burlington Northern	\$ 34,135,044	\$ 2,703,494	\$ 34,767,574	\$ 2,604,092
Flathead Electric Co-op	438,094	13,143	443,365	13,301
GTE Northwest Inc.	8,835,314	1,060,239	9,916,792	1,190,016
Lincoln Electric Co-op	5,523,763	165,714	5,570,125	167,104
Northern Lights, Inc.	4,300,045	129,003	4,149,706	124,492
Pacificorp	6,048,123	725,774	4,407,392	528,888
TCI Microwave Inc.	59,681	7,161	66,748	8,010
TOTAL	\$ 59,321,702	\$ 4,635,903	\$ 59,321,702	\$ 4,635,903
MADISON				
American Tel & Tel	\$ 230,048	\$ 27,606	\$ 289,798	\$ 34,776
Montana Power Company	14,207,304	1,704,882	16,578,683	1,989,439
Montana Rail Link	2,689,971	213,046	2,689,971	201,478
Mountain States/U.S. West	3,225,925	387,113	3,209,013	385,084
OR Short Line & Union Pacific	2,760,668	82,819	595,377	44,594
Three Rivers Tel Co-op	595,377	47,154	2,861,035	85,831
Vigilante Electric Co-op	1,697,098	50,914	1,515,020	45,451
TOTAL	\$ 25,406,391	\$ 2,513,534	\$ 27,738,897	\$ 2,786,653
MCCONE				
Burlington Northern	\$ 1,636,371	\$ 129,601	\$ 1,636,371	\$ 122,563
McCone Electric Co-op	3,071,233	92,135	3,036,632	91,100
Mid Rivers Tel Co-op	3,563,825	106,914	3,944,647	118,340
Montana Dakota Utilities	7,178	862	8,803	1,057
Mountain States/U.S. West	650,084	78,011	642,154	77,059
Northern Border Pipeline	3,893	467	6,024	723
Texaco Pipe Line Co.	301,849	36,222	296,273	35,553
Valley Electric Co-op	29,290	879	30,076	902
Valley Rural Tel Co-op	9,765	292	9,377	281
Williston Basin Interstate Pipeline	1,148,390	137,806	1,101,039	132,125
TOTAL	\$ 10,421,878	\$ 583,189	\$ 10,711,396	\$ 579,703
MEAGHER				
Fergus Electric Co-op	\$ 109,771	\$ 3,293	\$ 126,317	\$ 3,789
Montana Power Company	8,122,933	974,754	8,789,925	1,054,790
Mountain States/U.S. West	1,446,894	173,627	1,403,488	168,420
Pacificorp	2,661,079	319,329	2,794,060	335,288
Park Electric Co-op, Inc	64,910	1,947	66,556	1,997
Portland General Electric	4,891,312	586,957	4,704,325	564,519
Puget Sound Power & Light	8,295,136	995,416	8,488,415	1,018,610
Vigilante Electric Co-op	47,510	1,425	30,168	905
Washington Water Power Co.	5,563,467	667,618	6,549,111	785,894
Western Telecommunications, Inc.	246,258	29,551	254,484	30,538
TOTAL	\$ 31,449,270	\$ 3,753,917	\$ 33,206,849	\$ 3,964,750
MINERAL				
American Tel & Tel	\$ 551,081	\$ 66,129	\$ 547,280	\$ 65,674
GTE Northwest Inc.	1,593	191	104	12
Missoula Electric Co-op	778,104	23,342	792,025	23,759
Montana Power Company	2,581,802	309,816	2,814,409	337,728
Montana Rail Link	13,579,106	1,075,462	13,586,579	1,017,635
Mountain States/U.S. West	2,364,952	283,791	2,432,527	291,904
Pacificorp	2,837,426	340,490	2,954,149	354,497
Portland General Electric	5,364,542	643,746	5,465,605	655,873
Puget Sound Power & Light	9,256,731	1,110,809	9,431,114	1,131,732
Washington Water Power Co.	7,835,097	940,212	7,983,441	958,013
TOTAL	\$ 45,150,434	\$ 4,793,988	\$ 46,007,233	\$ 4,836,827

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THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990**

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
MISSOULA				
American Tel & Tel	\$ 684,000	\$ 82,080	\$ 1,893,396	\$ 227,207
Ameriflight, Inc.	59,590	7,151	49,429	5,931
Big Sky Airlines/Northwest Air	296,218	35,546	24,495	2,939
Blackfoot Tel Co-op	5,847,799	175,435	6,588,185	197,645
Burlington Northern	305,615	24,205	370,973	27,786
Continental Airlines	1,488,139	178,577	1,965,316	235,838
Delta Airlines, Inc.	3,105,272	372,631	3,002,904	360,348
Federal Express	32,978	3,957	19,083	2,290
Great American Airways	14,946	1,794	2,651	318
Horizon Airlines	1,720,432	206,452	2,111,096	253,332
Intermountain Digital Network	0	0	791,950	95,033
Mci Telecommunications	0	0	44,231	5,308
Methow Aviation	0	0	6,631	796
Missoula Electric Co-op	12,206,766	366,203	12,457,678	373,731
Montana Power Company	41,387,491	4,966,497	48,913,250	5,869,590
Montana Rail Link	24,485,038	1,939,216	24,610,589	1,843,334
Mountain States/U.S. West	42,829,081	5,139,490	40,678,864	4,881,466
Northwest Airlines, Inc.	1,054,295	126,515	915,368	109,844
NPA, Inc. Db a United Express	699,009	83,881	1,518,825	182,259
NW Tel Systems, Inc.	0	0	26,241	3,149
Pacificorp	2,077,369	249,284	2,117,506	254,099
Portland General Electric	4,006,962	480,835	4,084,383	490,126
Puget Sound Power & Light	6,914,140	829,696	7,047,733	845,728
Sky West Airlines	443,166	53,180	374,982	44,998
U.S. Sprint Communications Co.	2,129,873	255,585	2,582,435	309,892
Washington Water Power Co.	5,831,408	699,769	5,944,080	713,291
Western Telecommunications, Inc.	6,905	829	7,135	856
Western Union Telegraph Co.	12,907	1,549	5,184	622
Yellowstone Pipe Line Co.	2,247,292	269,675	2,723,723	326,846
TOTAL	\$ 159,886,691	\$ 16,550,032	\$ 170,878,316	\$ 17,664,602
MUSSELSHELL				
Conoco Pipe Line Co.	\$ 2,734,096	\$ 328,089	\$ 2,797,829	\$ 335,740
Fergus Electric Co-op	2,200,708	66,022	2,194,870	65,847
Mid Rivers Tel Co-op	1,171,022	35,130	1,240,190	37,205
Montana Power Company	3,173,154	380,774	3,551,896	426,227
Mountain States/U.S. West	2,660,484	319,260	2,428,996	291,480
Pacificorp	33,702	4,044	35,361	4,243
Portland General Electric	8,994	1,079	124,373	14,925
Puget Sound Power & Light	129,283	15,514	141,412	16,969
The Permian Corp.	138,175	16,581	8,961	1,075
Triangle Tel Co-op	40,632	1,219	40,701	1,221
Washington Water Power Co.	83,543	10,025	87,331	10,480
Yellowstone Valley Electric Co	2,363	71	2,425	73
TOTAL	\$ 12,376,156	\$ 1,177,808	\$ 12,654,345	\$ 1,205,485
PARK				
American Tel & Tel	\$ 34,030	\$ 4,083	\$ 15,978	\$ 1,917
Burlington Northern	47,367	3,751	47,439	3,553
Mci Telecommunications	0	0	7,446	894
Montana Power Company	17,328,188	2,079,377	19,857,679	2,382,921
Montana Rail Link	9,658,786	764,976	9,658,786	723,444
Mountain States/U.S. West	11,940,634	1,432,876	11,129,678	1,335,561
Pacificorp	73,064	8,768	76,662	9,199
Park Electric Co-op, Inc	4,947,126	148,414	5,347,915	160,437
Triangle Tel Co-op	83,951	2,521	83,266	2,498
U.S. Sprint Communications Co.	1,336,982	160,438	1,599,781	191,974
Western Telecommunications, Inc.	21,369	2,564	22,083	2,650
Western Union Telegraph Co.	0	0	1,061	127
Yellowstone Pipe Line Co.	1,318,008	158,161	1,439,811	172,777
TOTAL	\$ 46,789,505	\$ 4,765,929	\$ 49,287,585	\$ 4,987,952

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — 1989 AND 1990**

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
PETROLEUM				
Conoco Pipe Line Co.	\$ 235,940	\$ 28,312	\$ 238,312	\$ 28,597
Fergus Electric Co-op	817,725	24,533	861,896	25,857
Mccone Electric Co-op	359,186	10,775	370,674	11,120
Mid Rivers Tel Co-op	1,117,380	33,521	1,187,965	35,639
Mountain States/U.S. West	706	85	675	81
TOTAL	\$ 2,530,937	\$ 97,226	\$ 2,659,522	\$ 101,294
PHILLIPS				
American Tel & Tel	\$ 76,320	\$ 9,159	\$ 9,204	\$ 1,104
Big Flat Electric Co-op	4,494,333	134,829	4,496,239	134,886
Burlington Northern	14,859,413	1,176,866	14,867,101	1,113,547
Fergus Electric Co-op	25,063	752	13,486	404
Hill County Electric Co-op	6,324	190	6,073	182
K. N. Energy, Inc.	7,333,320	879,999	8,617,005	1,034,040
Mid Rivers Tel Co-op	5,875	177	6,663	200
Montana Dakota Utilities	412,157	49,457	421,336	50,560
Montana Power Company	3,060,993	367,319	3,485,125	418,215
Mountain States/U.S. West	2,286,519	274,381	2,277,664	273,319
Northern Border Pipeline	25,578,236	3,069,388	25,573,419	3,068,811
TCI Microwave Inc.	153,583	18,430	172,701	20,724
Triangle Tel Co-op	2,584,745	77,543	2,545,107	76,353
Valley Electric Co-op	32,277	968	34,204	1,026
Valley Rural Tel Co-op	57,033	1,711	54,997	1,650
Williston Basin Interstate Pipeline	2,761,903	331,428	2,657,997	318,960
TOTAL	\$ 63,728,094	\$ 6,392,597	\$ 65,238,321	\$ 6,513,981
PONDERA				
American Tel & Tel	\$ 291,935	\$ 35,032	\$ 309,087	\$ 37,090
Burlington Northern	7,501,412	594,113	7,514,515	562,838
Cenex - Sweetgrass Gathering	245,533	29,463	266,206	31,945
Conoco Pipe Line Co.	2,501,812	300,219	2,566,946	307,925
Glacier Electric Co-op	971,767	29,156	1,019,343	30,580
Marias River Electric Co-op	19,606	588	21,279	638
Montana Power Company	5,992,873	719,143	6,400,649	768,077
Montana Refining Company	543,199	65,185	560,836	67,301
Mountain States/U.S. West	3,655,759	438,689	3,584,887	430,185
The Permian Corp.	41,811	5,017	42,009	5,041
Sun River Electric Co-op	3,517,932	105,536	3,770,110	113,105
Three Rivers Tel Co-op	1,457,876	43,737	1,459,816	43,795
TOTAL	\$ 26,741,515	\$ 2,365,878	\$ 27,514,783	\$ 2,398,520
POWDER RIVER				
Black Hills Power & Light	\$ 1,021,120	\$ 122,534	\$ 942,566	\$ 113,108
Montana Dakota Utilities	11,805	1,417	12,002	1,440
Mountain States/U.S. West	1,061,504	127,380	1,034,881	124,185
The Permian Corp.	1,440,902	172,907	1,445,485	173,458
Range Tel Co-op	3,124,998	93,749	3,172,130	95,164
Southeast Electric Co-op	43,448	1,303	41,189	1,235
Tongue River Electric Co-op	3,675,500	110,267	3,706,263	111,188
Tri-County Electric Association	49,583	1,488	47,963	1,439
Williston Basin Interstate Pipeline	82,605	9,912	79,041	9,485
TOTAL	\$ 10,511,465	\$ 640,957	\$ 10,481,520	\$ 630,702

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990**

	1989 <u>ASSESSED</u>	1989 <u>TAXABLE</u>	1990 <u>ASSESSED</u>	1990 <u>TAXABLE</u>
POWELL				
American Tel & Tel	\$ 672,119	\$ 80,655	\$ 2,269,859	\$ 272,383
Blackfoot Tel Co-op	1,809,127	54,275	1,923,640	57,709
Burlington Northern	8,797,883	696,792	8,854,311	663,188
Intermountain Digital Network	0	0	339,380	40,726
MCI Telecommunications	0	0	3,723	447
Missoula Electric Co-op	1,944,392	58,331	1,930,720	57,922
Montana Power Company	13,632,259	1,635,872	14,410,516	1,729,262
Montana Rail Link	3,105,635	245,966	3,105,635	232,612
Montana Western Railway	528,018	41,819	442,575	33,149
Mountain States/U.S. West	3,194,453	383,335	2,915,204	349,824
Pacificorp	1,522,506	182,701	1,496,080	179,530
Portland General Electric	3,114,157	373,699	3,050,680	366,082
Puget Sound Power & Light	6,934,793	832,174	6,792,515	815,102
U.S. Sprint Communications Co.	1,909,556	229,148	2,284,900	274,188
Washington Water Power Co.	2,715,076	325,809	2,684,765	322,172
Western Telecommunications, Inc.	142,819	17,139	147,589	17,711
Yellowstone Pipe Line Co.	1,321,264	158,551	1,453,998	174,480
TOTAL	\$ 51,344,057	\$ 5,316,266	\$ 54,106,090	\$ 5,586,487
PRAIRIE				
Burlington Northern	\$ 11,296,516	\$ 894,683	\$ 11,308,405	\$ 847,001
Cenex - Products Pipeline	534,664	64,159	590,707	70,885
McCone Electric Co-op	241,826	7,255	240,587	7,218
Mid Rivers Tel Co-op	609,631	18,289	809,901	24,298
Montana Dakota Utilities	506,000	60,720	525,099	63,013
Mountain States/U.S. West	397,350	47,682	389,106	46,693
Texaco Pipe Line Co.	52,844	6,341	52,561	6,307
Tongue River Electric Co-op	1,012,308	30,370	1,024,582	30,738
U.S. Sprint Communications Co.	1,281,275	153,753	1,533,123	183,976
Western Telecommunications	77,046	9,246	79,620	9,554
Williston Basin Interstate Pipeline	475,769	57,091	481,507	57,780
TOTAL	\$ 16,485,229	\$ 1,349,589	\$ 17,035,198	\$ 1,347,463
RAVALLI				
Blackfoot Tel Co-op	\$ 323,917	\$ 9,719	\$ 296,442	\$ 8,893
Intermountain Digital Network	0	0	86,703	10,404
Missoula Electric Co-op	523,201	15,696	523,728	15,712
Montana Power Company	12,475,347	1,497,044	13,710,286	1,645,236
Montana Rail Link	2,853,809	226,020	2,853,809	213,751
Mountain States/U.S. West	13,866,889	1,664,028	13,598,224	1,631,785
Western Union Telegraph Co.	4,800	576	1,280	154
TOTAL	\$ 30,047,963	\$ 3,413,083	\$ 31,070,472	\$ 3,525,935
RICHLAND				
Big Sky Airlines/Northwest Air	\$ 149,280	\$ 17,914	\$ 23,215	\$ 2,786
Burlington Northern	5,529,092	437,904	5,529,092	414,129
Cenex - Products Pipeline	644,841	77,381	712,884	85,546
Lower Yellowstone Rural Co-op	11,702,028	351,063	11,568,335	347,050
McCone Electric Co-op	212,255	6,367	213,204	6,396
McKenzie Electric Co-op,	46,189	1,386	59,427	1,783
Mid Rivers Tel Co-op	1,991,715	59,749	2,272,805	68,185
Montana Dakota Utilities	13,192,951	1,583,153	13,507,042	1,620,844
Pollution Control	560,514	16,815	358,052	10,742
Mountain States/U.S. West	7,458,384	895,004	7,215,626	865,876
Reservation Tel Co-op	55,776	1,673	53,916	1,617
Texaco Pipe Line Co.	2,915,694	349,885	2,633,113	315,974
Western Telecommunications, Inc.	118,325	14,199	122,278	14,673
Western Union Telegraph Co.	3,242	389	1,581	190
Williston Basin Interstate Pipeline	2,530,361	303,637	2,423,606	290,833
TOTAL	\$ 47,110,647	\$ 4,116,519	\$ 46,694,176	\$ 4,046,624

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
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	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
ROOSEVELT				
Big Sky Airlines/Northwest Air	\$ 73,581	\$ 8,830	\$ 12,732	\$ 1,528
Burlington Northern	29,640,309	2,347,512	29,680,580	2,223,076
Lower Yellowstone Rural Co-op	536,531	16,095	770,601	23,118
Mecone Electric Co-op	22,759	684	21,591	648
Mid Rivers Tel Co-op	46,512	1,396	152,690	4,581
Montana Dakota Utilities	4,579,465	549,538	4,801,818	576,217
Mountain States/U.S. West	5,122,781	614,731	4,994,167	599,301
Nemont Tel Co-op,	1,524,016	45,721	1,535,920	46,078
Northern Border Pipeline	88,412,523	10,609,502	88,395,907	10,607,510
Northern Electric Co-op,	1,906,219	57,187	1,848,354	55,451
Sheridan Electric Co-op,	1,924,363	57,728	1,924,773	57,744
Texaco Pipe Line Co.	1,115,870	133,904	988,711	118,645
Valley Electric Co-op	117,647	3,529	124,695	3,741
Williston Basin Interstate Pipeline	191,961	23,034	183,606	22,032
TOTAL	\$ 135,214,537	\$ 14,469,391	\$ 135,436,145	\$ 14,339,670
ROSEBUD				
American Tel & Tel	\$ 503,417	\$ 60,410	\$ 536,678	\$ 64,401
Burlington Northern	17,856,360	1,414,224	17,856,360	1,337,441
Cenex - Products Pipeline	968,587	116,231	1,063,739	127,648
Conoco Pipe Line Co.	380,540	45,664	383,767	46,052
Mecone Electric Co-op	113,175	3,394	112,106	3,363
Mid Rivers Tel Co-op	426,945	12,808	483,113	14,493
Mid-Yellowstone Electric Co-op	1,594,520	47,836	1,601,388	48,041
Montana Dakota Utilities	2,012,617	241,514	2,085,682	250,281
Montana Power Company	389,489,058	46,738,685	409,151,652	49,098,198
Pollution Control	109,650,679	3,289,520	109,668,222	3,290,047
Mountain States/U.S. West	4,213,697	505,641	5,005,126	600,614
Pacificorp	88,461,303	10,615,356	92,808,589	11,137,031
Pollution Control	35,754,716	1,072,641	35,017,153	1,050,515
Portland General Electric	204,128,082	24,495,369	192,985,369	23,158,244
Pollution Control	73,313,601	2,199,408	68,994,714	2,069,841
Puget Sound Power & Light	341,268,102	40,952,174	349,993,053	41,999,167
Pollution Control	104,203,432	3,126,103	104,723,281	3,141,698
Range Tel Co-op, I	4,559,365	136,779	4,412,467	132,373
Tongue River Electric Co-op	3,625,344	108,760	4,072,817	122,184
U.S. Sprint Communications Co.	1,857,618	222,914	2,222,752	266,730
Washington Water Power Co.	152,974,373	18,356,924	161,042,653	19,325,118
Pollution Control	53,495,393	1,604,862	55,261,610	1,657,848
Western Telecommunications, Inc.	96,436	11,572	99,656	11,959
Williston Basin Interstate Pipeline	777,124	93,255	779,106	93,494
TOTAL	\$1,591,724,484	\$155,472,044	\$1,620,361,053	\$159,046,781
SANDERS				
American Tel & Tel	\$ 663,953	\$ 79,674	\$ 2,556,606	\$ 306,793
Blackfoot Tel Co-op	329,187	9,876	292,252	8,767
Burlington Northern	702,919	55,672	702,919	52,649
Flathead Electric Co-op	26,000	780	25,728	772
GTE Northwest Inc.	5,201	624	2,699	324
Hot Springs Tel Co.	196,895	15,751	178,379	14,270
MCI Telecommunications	0	0	3,723	447
Montana Power Company	8,643,966	1,037,274	9,306,172	1,116,741
Montana Rail Link	35,232,165	2,790,388	35,232,165	2,638,889
Mountain States/U.S. West	5,579,853	669,581	5,515,347	661,842
Northern Lights, Inc.	3,832,944	114,987	3,779,793	113,394
NW Tel Systems, Inc.	5,174	621	6,024	723
Pacificorp	71,291	8,555	131,199	15,744
U.S. Sprint Communications Co.	4,994,417	599,330	5,976,122	717,134
Washington Water Power Co.	81,094,241	9,731,307	83,697,033	10,043,644
Yellowstone Pipe Line Co.	3,220,111	386,413	3,533,461	424,016
TOTAL	\$144,598,317	\$ 15,500,833	\$150,939,622	\$ 16,116,149

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990**

	<u>1989</u> <u>ASSESSED</u>	<u>1989</u> <u>TAXABLE</u>	<u>1990</u> <u>ASSESSED</u>	<u>1990</u> <u>TAXABLE</u>
SHERIDAN				
Burlington Northern	\$ 7,606,455	\$ 602,431	\$ 7,611,143	\$ 570,073
Montana Dakota Utilities	2,304,374	276,525	2,361,188	283,341
Mountain States/U.S. West	1,769,663	212,356	1,745,316	209,438
Nemont Tel Co-op,	2,656,257	79,688	2,617,896	78,538
The Permian Corp.	56,672	6,801	57,884	6,946
Sheridan Electric Co-op,	3,097,898	92,943	3,133,383	94,002
Soo Line Railroad Company	835,520	66,172	835,520	62,580
Texaco Pipe Line Co.	853,523	102,423	807,598	96,912
TOTAL	\$ 19,180,362	\$ 1,439,339	\$ 19,169,928	\$ 1,401,830
SILVER BOW				
American Tel & Tel	\$ 1,045	\$ 125	\$ 1,274	\$ 153
Ameriflight, Inc.	0	0	62,257	7,471
Big Sky Airlines/Northwest Air	320,005	38,400	25,605	3,073
Burlington Northern	1,728,543	136,902	1,823,522	136,582
Delta Airlines, Inc.	1,890,243	226,830	1,914,084	229,690
Great American Airways	13,282	1,594	0	0
Horizon Airlines	0	0	55,398	6,648
Intermountain Digital Network	0	0	358,692	43,043
Montana Power Company	51,499,787	6,179,979	58,721,047	7,046,525
Montana Western Railway	577,510	45,742	533,696	39,974
Mountain States/U.S. West	16,320,086	1,958,409	18,778,175	2,253,380
Pacificorp	82,508	9,901	86,571	10,388
Portland General Electric	316,001	37,920	305,315	36,637
Puget Sound Power & Light,	318,168	38,180	325,622	39,075
Rarus Railway Corp.	100,973	7,995	115,826	8,676
Sky West Airlines	354,479	42,537	457,889	54,947
Southern Montana Tel	209,549	16,765	273,921	21,914
OR Short Line & Union Pacific	2,893,403	229,158	2,881,431	215,820
Vigilante Electric Co-op	787,583	23,627	801,891	24,057
Washington Water Power Co.	235,714	28,285	246,403	29,568
Western Telecommunications, Inc.	146,377	17,565	151,265	18,152
Western Union Telegraph Co.	7,966	956	2,519	302
TOTAL	\$ 77,803,222	\$ 9,040,870	\$ 87,922,403	\$ 10,226,075
STILLWATER				
American Tel & Tel	\$ 520,199	\$ 62,425	\$ 570,590	\$ 68,471
Beartooth Electric Co-op	2,130,166	63,905	2,127,002	63,811
Burlington Northern	0	0	1,052	79
Fergus Electric Co-op	47,251	1,418	47,506	1,425
Montana Dakota Utilities	102,887	12,346	106,100	12,732
Montana Power Company	17,468,805	2,096,251	19,229,153	2,307,500
Montana Rail Link	10,073,993	797,862	10,073,993	754,542
Mountain States/U.S. West	2,222,269	266,674	2,212,987	265,559
Pacificorp	1,277,547	153,306	1,341,391	160,968
Portland General Electric	2,357,674	282,920	2,267,496	272,099
Project Telephone	1,857,620	148,609	1,871,710	149,737
Puget Sound Power & Light	3,978,939	477,472	4,071,652	488,598
Triangle Tel Co-op	1,185,062	35,553	1,194,201	35,826
U.S. Sprint Communications Co.	1,601,699	192,204	1,916,529	229,984
Washington Water Power Co.	2,669,814	320,378	3,143,273	377,193
Western Telecommunications, Inc.	285,049	34,206	294,570	35,348
Williston Basin Interstate Pipeline	1,582,569	189,919	1,513,536	181,625
Yellowstone Pipe Line Co.	1,465,550	175,866	1,595,582	191,470
Yellowstone Valley Electric Co	423,819	12,714	436,473	13,095
TOTAL	\$ 51,250,912	\$ 5,324,028	\$ 54,014,796	\$ 5,610,062

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990**

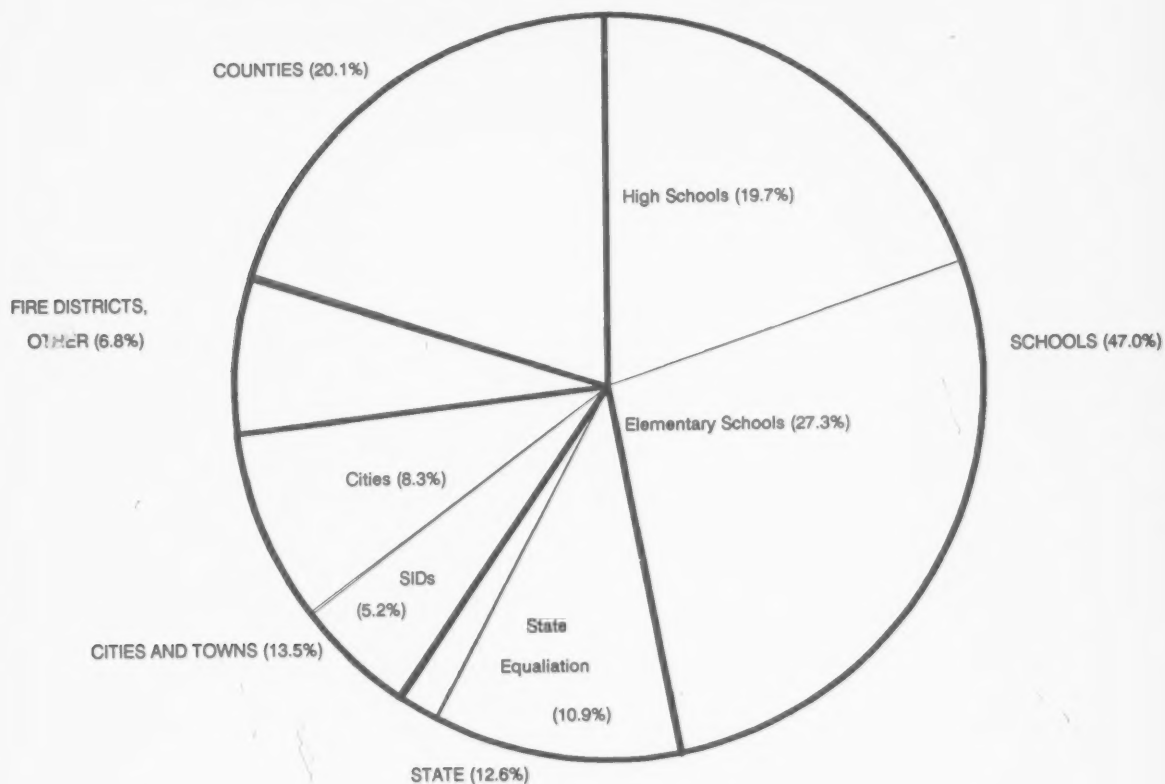
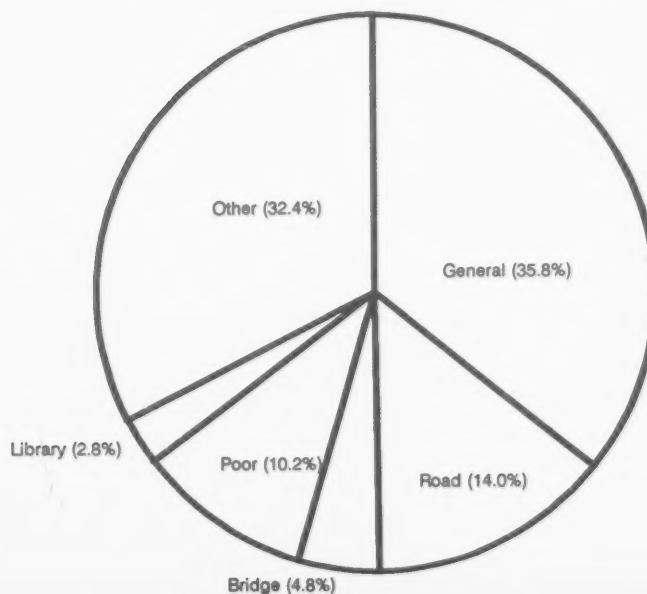
	<u>1989</u> <u>ASSESSED</u>	<u>1989</u> <u>TAXABLE</u>	<u>1990</u> <u>ASSESSED</u>	<u>1990</u> <u>TAXABLE</u>
SWEET GRASS				
American Tel & Tel	\$ 625,061	\$ 75,007	\$ 628,690	\$ 75,443
Beartooth Electric Co-op	159,322	4,782	158,592	4,758
Burlington Northern	71,136	5,635	71,136	5,328
Hill County Electric Co-op	10,168	305	9,765	293
Intermountain Digital Network	0	0	233,328	27,999
MCI Telecommunications	0	0	157,212	18,866
Montana Power Company	5,423,516	650,820	5,857,448	702,893
Montana Rail Link	9,900,522	784,121	9,900,513	741,548
Mountain States/U.S. West	357,155	42,858	339,048	40,686
Park Electric Co-op, Inc	1,789,617	53,686	1,863,265	55,899
Triangle Tel Co-op	3,415,204	102,456	3,355,812	100,674
U.S. Sprint Communications Co.	1,569,027	188,283	1,877,436	225,293
Yellowstone Pipe Line Co.	1,237,043	148,445	1,361,106	163,333
TOTAL	\$ 24,557,771	\$ 2,056,398	\$ 25,813,351	\$ 2,163,013
TETON				
American Tel & Tel	\$ 251,830	\$ 30,221	\$ 265,498	\$ 31,860
Burlington Northern	10,492,488	831,005	10,500,225	786,467
Cenex - Sweetgrass Gathering	20,848	2,501	23,614	2,834
Conoco Pipe Line Co.	970,265	116,431	978,040	117,365
Montana Power Company	6,028,069	723,371	6,512,135	781,458
Montana Refining Company	367,822	44,139	429,322	51,519
Mountain States/U.S. West	2,084,788	250,173	2,015,892	241,908
Sun River Electric Co-op	4,454,485	133,633	5,014,583	150,437
Three Rivers Tel Co-op	4,334,221	130,027	4,555,299	136,660
TOTAL	\$ 29,004,816	\$ 2,261,501	\$ 30,294,608	\$ 2,300,508
TOOLE				
Burlington Northern	\$ 20,179,376	\$ 1,598,206	\$ 20,186,922	\$ 1,512,001
Cenex - Big Sky Pipeline	71,665	8,599	73,122	8,774
Cenex - Santa Rita Pipeline	1,198,511	143,821	1,098,584	131,830
Cenex - Sweetgrass Gathering	480,020	57,602	523,935	62,872
Conoco Pipe Line Co.	38,270	4,592	38,671	4,641
Glacier Electric Co-op	341,476	10,245	342,945	10,288
Marias River Electric Co-op	4,099,576	122,986	4,216,681	126,501
Montana Power Company	18,246,035	2,189,527	19,829,807	2,379,577
Montana Refining Company	50,870	6,105	46,524	5,583
Mountain States/U.S. West	2,530,514	303,663	2,451,115	294,133
Northern Tel Co-op	2,373,283	71,200	2,522,198	75,666
The Permian Corp.	141,938	17,032	142,621	17,114
Sun River Electric Co-op	14,700	440	9,743	293
TCI Microwave Inc.	18,888	2,267	21,124	2,535
Three Rivers Tel Co-op	239,700	7,191	227,685	6,831
TOTAL	\$ 50,024,822	\$ 4,543,476	\$ 51,731,677	\$ 4,638,639

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE — — 1989 AND 1990**

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
TREASURE				
American Tel & Tel	\$ 518,527	\$ 62,223	\$ 521,247	\$ 62,550
Burlington Northern	12,942,307	1,025,030	12,942,308	969,379
Cenex - Products Pipeline	751,914	90,230	824,955	98,995
Fergus Electric Co-op	8,173	245	8,226	247
Mid Rivers Tel Co-op	9,529	286	10,806	324
Mid-Yellowstone Electric Co-op	1,284,465	38,534	1,272,567	38,177
Montana Power Company	3,137,346	376,482	3,270,296	392,436
Mountain States/U.S. West	91,322	10,958	87,338	10,480
Pacificorp	1,250,918	150,111	1,313,449	157,614
Portland General Electric	2,247,023	269,643	2,161,079	259,329
Puget Sound Power & Light	3,870,792	464,495	3,960,970	475,316
Range Tel Co-op	1,086,996	32,611	1,095,006	32,851
U.S. Sprint Communications Co.	1,183,682	142,042	1,416,347	169,962
Washington Water Power Co.	2,603,737	312,448	3,073,612	368,833
Williston Basin Interstate Pipeline	95,554	11,466	96,688	11,603
Yellowstone Valley Electric Co	6,030	181	6,188	186
TOTAL	\$ 31,088,315	\$ 2,986,985	\$ 32,061,082	\$ 3,048,282
VALLEY				
AT&T Communications	\$ 58,657	\$ 7,038	\$ 11,391	\$ 1,367
Big Flat Electric Co-op	111,848	3,356	108,430	3,253
Big Sky Airlines/Northwest Air	111,694	13,403	18,969	2,276
Burlington Northern	23,835,889	1,887,804	23,835,889	1,785,309
K. N. Energy, Inc.	422,566	50,710	491,656	58,999
Montana Dakota Utilities	803,769	96,453	836,016	100,322
Montana Power Company	3,595,294	431,438	4,107,329	492,879
Mountain States/U.S. West	5,125,479	615,060	4,831,886	579,828
Nemont Tel Co-op	817,276	24,519	818,321	24,550
Northern Border Pipeline	73,092,057	8,771,047	73,104,284	8,772,514
Northern Electric Co-op,	3,671,608	110,145	3,656,019	109,681
TCI Microwave Inc.	101,857	12,223	135,528	16,260
Valley Electric Co-op	2,576,563	77,294	2,574,345	77,232
Valley Rural Tel Co-op	2,321,364	69,642	2,227,760	66,834
Western Union Telegraph Co.	303	36	148	18
Williston Basin Interstate Pipeline	5,924,204	710,906	5,715,747	685,889
TOTAL	\$ 122,570,428	\$ 12,881,074	\$ 122,473,718	\$ 12,777,211
WHEATLAND				
Burlington Northern	\$ 4,999,525	\$ 395,962	\$ 4,943,820	\$ 370,292
Conoco Pipe Line Co.	1,090,507	130,860	1,094,561	131,347
Fergus Electric Co-op	706,965	21,208	786,545	23,596
Mid Rivers Tel Co-op	479	14	543	16
Montana Power Company	9,763,098	1,171,570	10,461,739	1,255,408
Mountain States/U.S. West	1,713,244	205,589	2,071,632	248,597
Pacificorp	2,044,916	245,390	2,147,115	257,653
Portland General Electric	3,732,403	447,888	3,589,647	430,758
Puget Sound Power & Light	6,358,187	762,983	6,506,332	780,760
Triangle Tel Co-op	4,792	144	4,831	145
Washington Water Power Co.	4,268,379	512,206	5,028,743	603,449
Western Telecommunications, Inc.	64,005	7,681	66,143	7,937
TOTAL	\$ 34,746,500	\$ 3,901,495	\$ 36,701,651	\$ 4,109,958

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY
THE STATE DEPARTMENT OF REVENUE -- 1989 AND 1990**

	1989 ASSESSED	1989 TAXABLE	1990 ASSESSED	1990 TAXABLE
WIBAUX				
Belle Fourche Pipeline Co.	\$ 2,828,036	\$ 339,364	\$ 2,691,374	\$ 322,965
Burlington Northern	4,086,167	323,625	4,086,167	306,054
Butte Pipeline Co.	204,949	24,592	228,611	27,433
Goldenwest Electric Co-op	918,163	27,545	1,007,467	30,224
McKenzie Electric Co-op,	48,189	1,446	61,110	1,833
Mid Rivers Tel Co-op	166,664	4,999	275,409	8,262
Montana Dakota Utilities	692,037	83,047	712,180	85,462
Mountain States/U.S. West	967,911	116,149	994,877	119,385
Reservation Tel Co-op	10,275	308	9,932	298
Texaco Pipe Line Co.	316,173	37,940	314,476	37,737
U.S. Sprint Communications Co.	710,377	85,245	850,008	102,001
Williston Basin Interstate Pipeline	544,443	65,332	521,105	62,533
TOTAL	\$ 11,493,384	\$ 1,109,592	\$ 11,752,716	\$ 1,104,187
YELLOWSTONE				
American Tel & Tel	\$ 28,475,749	\$ 3,417,089	\$ 28,140,464	\$ 3,376,856
Ameriflight, Inc.	245,811	29,498	89,903	10,788
Aspen Airways Dbu United Express	117,124	14,055	146,040	17,525
Big Sky Airlines/Northwest Air	1,768,739	212,249	799,076	95,889
Burlington Northern	68,896,944	5,456,639	69,085,929	5,174,534
Cenex - Products Pipeline	2,612,714	313,525	2,846,606	341,592
Conoco Pipe Line Co.	5,065,772	607,893	5,142,972	617,158
Continental Airlines	1,512,715	181,526	1,938,156	232,579
Delta Airlines, Inc.	2,855,094	342,612	2,947,077	353,649
Exxon Pipeline Co.	701,864	84,223	879,497	105,539
Federal Express	35,921	4,311	28,045	3,365
Fergus Electric Co-op	227,259	6,818	228,777	6,863
Great American Airways	26,573	3,189	37,112	4,453
Horizon Airlines	441,313	52,957	921,119	110,534
Intermountain Digital Network	0	0	272,565	32,708
MCI Telecommunications	0	0	740,197	88,824
Mid Rivers Tel Co-op	691,194	20,735	763,189	22,897
Mid-Yellowstone Electric Co-op	8,483	254	8,545	256
Montana Dakota Utilities	12,035,112	1,444,215	12,499,236	1,499,909
Montana Power Company	91,702,923	11,004,347	98,134,247	11,776,108
Pollution Control	631,613	18,948	616,042	18,481
Montana Rail Link	13,320,297	1,054,969	13,282,253	994,840
Mountain States/U.S. West	68,074,132	8,168,895	64,364,504	7,723,737
Northwest Airlines, Inc.	2,683,731	322,048	2,577,578	309,309
Pacificorp	6,181,977	741,839	6,533,771	784,053
Portland General Electric	12,602,681	1,512,321	12,121,019	1,454,522
Project Telephone	1,849,829	147,987	1,854,352	148,348
Puget Sound Power & Light	18,428,954	2,211,476	18,859,046	2,263,086
Sky West Airlines	559,349	67,121	729,581	87,550
Triangle Tel Co-op	552,451	16,574	548,558	16,458
United Airlines, Inc.	3,206,223	384,746	4,185,048	502,206
United Parcel Service Co.	101,684	12,202	664,731	79,768
U.S. Sprint Communications Co.	3,541,503	424,980	4,171,163	500,540
Washington Water Power Co.	12,433,772	1,492,054	14,145,351	1,697,441
Western Telecommunications, Inc.	847,674	101,721	878,883	105,466
Western Union Telegraph Co.	62,184	7,462	29,751	3,570
Williston Basin Interstate Pipeline	1,432,234	171,871	1,390,067	166,808
Yellowstone Pipe Line Co.	2,067,863	248,144	2,225,768	267,093
Yellowstone Valley Electric Co	14,377,277	431,319	14,597,232	437,916
TOTAL	\$ 380,376,732	\$ 40,732,812	\$ 389,423,450	\$ 41,433,218
TOTAL - STATE	\$ 4,637,398,328	\$ 463,916,891	\$ 4,767,766,299	\$ 475,936,390

PROPERTY TAXES LEVIED IN 1990**COUNTIES BREAKDOWN**

TAXES LEVIED IN MONTANA 1989 - 1990

	1989	1990
Market Valuation.....	\$ 26,919,326,498	\$ 26,966,746,162
Taxable Valuation.....	\$ 1,907,403,949	\$ 1,573,360,769
State		
University Millage	\$ 11,705,054	\$ 9,421,701
Livestock.....	\$ 2,191,852	\$ 2,127,717
School Equalization.....	<u>\$</u>	<u>\$ 58,996,222</u>
	\$ 11,705,054	\$ 68,417,923
County		
General	\$ 45,092,603	\$ 39,014,780
Road.....	\$ 20,016,432	\$ 15,320,023
Bridge.....	\$ 5,406,074	\$ 5,190,686
Poor	\$ 12,833,823	\$ 11,123,109
Bond Interest.....	\$ 1,479,593	\$ 1,407,984
County Fair	\$ 1,697,538	\$ 1,544,818
Library.....	\$ 3,263,248	\$ 3,076,891
Agricultural Extension.....	\$ 1,625,586	\$ 1,546,970
Planning	\$ 709,592	\$ 625,593
Health and Sanitation	\$ 1,233,607	\$ 1,648,631
Hospital.....	\$ 2,503,094	\$ 1,097,937
Airport	\$ 1,269,850	\$ 1,230,993
Other	<u>\$ 25,982,783</u>	<u>\$ 26,253,351</u>
	\$ 123,113,823	\$ 109,081,766
School		
Elementary	\$ 184,778,387	\$ 147,933,976
HighSchool	<u>\$ 131,657,640</u>	<u>\$ 106,833,489</u>
	\$ 316,436,027	\$ 254,767,465
Miscellaneous Districts		
Fire	\$ 8,079,108	\$ 9,067,190
Other	<u>\$ 30,222,235</u>	<u>\$ 27,549,059</u>
	\$ 38,301,343	\$ 36,616,249
Total Except Cities and Towns	\$ 489,558,990	\$ 468,883,403
Cities and Towns		
General	\$ 45,154,956	\$ 44,912,599
Special Improvements.....	<u>\$ 25,895,042</u>	<u>\$ 28,342,873</u>
	\$ 71,049,998	\$ 73,255,472
Grand Total All Taxes	\$ 560,608,988	\$ 542,138,875

TAXES LEVIED FOR STATE PURPOSES - 1989

COUNTY	University System 6.00 Mills	Per Capita Livestock*	Total of All State Taxes
Beaverhead	\$ 90,447	\$ 146,999	\$ 90,447
Big Horn	603,845	92,643	603,845
Blaine	174,279	60,830	174,279
Broadwater	72,995	21,881	72,995
Carbon	161,049	43,924	161,049
Carter	31,376	52,647	31,376
Cascade	511,458	44,453	511,458
Chouteau	158,028	38,264	158,028
Custer	96,148	50,413	96,148
Daniels	40,652	13,912	40,652
Dawson	138,079	36,519	138,079
Deer Lodge	51,822	8,751	51,822
Fallon	308,061	31,585	308,061
Fergus	127,717	94,376	127,717
Flathead	523,920	19,822	523,920
Gallatin	409,957	53,348	409,957
Garfield	35,646	67,453	35,646
Glacier	178,360	22,574	178,360
Golden Valley	30,693	22,695	30,693
Granite	43,811	27,068	43,811
Hill	228,591	20,138	228,591
Jefferson	135,294	21,176	135,294
Judith Basin	53,679	50,997	53,679
Lake	173,154	41,763	173,154
Lewis & Clark	391,534	7,676	391,534
Liberty	55,909	10,982	55,909
Lincoln	204,823	7,091	204,823
Madison	111,353	97,569	111,353
McCone	51,305	34,896	51,305
Meagher	47,526	51,674	47,526
Mineral	48,866	1,585	48,866
Missoula	702,150	13,688	702,150
Musselshell	69,268	29,607	69,268
Park	129,999	40,903	129,999
Petroleum	14,459	25,611	14,459
Phillips	217,637	69,134	217,637
Pondera	101,958	22,880	101,958
Powder River	88,133	57,503	88,133
Powell	75,090	42,711	75,090
Prairie	27,203	31,816	27,203
Ravalli	174,474	45,091	174,474
Richland	299,742	34,802	299,742
Roosevelt	230,463	18,843	230,463
Rosebud	1,374,092	60,288	1,374,092
Sanders	139,788	19,617	139,788
Sheridan	187,260	17,279	187,260
Silver Bow	283,002	6,554	283,002
Stillwater	114,974	42,875	114,974
Sweet Grass	46,399	46,733	46,399
Teton	96,391	45,818	96,391
Toole	163,477	14,363	163,477
Treasure	29,481	24,140	29,481
Valley	179,382	55,097	179,382
Wheatland	44,304	33,223	44,304
Wibaux	65,070	16,291	65,070
Yellowstone	1,560,481	81,281	1,560,481
TOTAL	\$ 11,705,054	\$ 2,191,852	\$ 11,705,054

* The amounts for the per capita tax on livestock are shown for informational purposes, but are not included in property tax totals.

TAXES LEVIED FOR STATE PURPOSES - 1990

COUNTY	University System 6.00 Mills	School Equalization 40.00 Mills	Per Capita Livestock	Total of All State Taxes
Beaverhead	\$ 87,609	\$ 542,902	\$ 139,931	\$ 630,510
Big Horn	162,764	999,469	89,339	1,162,232
Blaine	81,474	506,759	60,431	588,234
Broadwater	72,835	472,116	24,660	544,951
Carbon	98,553	621,784	44,329	720,336
Carter	33,147	204,495	65,192	237,642
Cascade	536,067	3,367,529	45,387	3,903,596
Chouteau	148,768	932,311	40,636	1,081,072
Custer	89,300	543,144	61,036	632,445
Daniels	38,561	237,488	13,989	276,049
Dawson	111,595	689,846	35,535	801,441
Deer Lodge	51,756	326,087	3,645	377,843
Fallon	83,140	517,402	33,450	600,542
Fergus	124,155	694,399	99,058	818,554
Flathead	547,463	3,420,902	17,213	3,968,365
Gallatin	429,829	2,681,951	52,116	3,111,780
Garfield	31,565	185,275	69,353	216,840
Glacier	114,122	708,098	21,348	822,220
Golden Valley	30,973	191,656	9,387	222,628
Granite	44,105	278,344	25,912	322,449
Hill	178,128	1,115,481	23,218	1,293,609
Jefferson	132,077	815,235	16,309	947,312
Judith Basin	52,711	305,247	51,687	357,958
Lake	172,179	1,098,531	37,457	1,270,710
Lewis & Clark	396,257	2,474,295	8,438	2,870,552
Liberty	56,607	363,237	10,296	419,844
Lincoln	194,100	1,184,468	6,390	1,378,568
Madison	114,023	721,922	90,160	835,945
McCone	46,802	266,091	34,329	312,894
Meagher	48,127	304,957	49,132	353,084
Mineral	48,030	304,006	1,653	352,035
Missoula	699,351	4,352,205	14,916	5,051,556
Musselshell	40,692	233,362	26,396	274,054
Park	137,835	872,937	40,567	1,010,772
Petroleum	10,488	65,555	0	76,043
Phillips	141,153	871,627	56,405	1,012,780
Pondera	87,761	541,932	23,431	629,692
Powder River	36,211	226,646	66,629	262,857
Powell	75,000	473,539	39,513	548,538
Prairie	25,528	151,224	37,553	176,752
Ravalli	179,944	1,101,636	44,426	1,281,580
Richland	132,996	750,345	0	883,341
Roosevelt	154,880	944,643	18,432	1,099,524
Rosebud	1,071,077	7,067,314	62,697	8,138,391
Sanders	147,779	958,991	17,887	1,106,770
Sheridan	69,843	437,700	13,389	507,542
Silver Bow	285,756	1,811,518	0	2,097,274
Stillwater	108,464	694,780	47,585	803,244
Sweet Grass	46,310	297,856	48,727	344,166
Teton	91,021	554,496	51,848	645,517
Toole	105,415	620,179	15,748	725,594
Treasure	29,587	185,186	28,742	214,773
Valley	164,807	1,046,331	52,874	1,211,138
Wheatland	45,301	282,610	36,748	327,911
Wibaux	25,076	158,376	18,276	183,452
Yellowstone	1,152,607	7,219,811	83,914	8,372,418
TOTAL	\$9,421,701	\$58,996,222	\$2,127,717	\$68,417,923

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	23.00	\$ 343,664	13.00	\$ 294,152	5.00	\$ 75,373	9.00	\$ 135,671
Big Horn	22.36	2,249,147	9.27	904,809	0.99	99,615	1.43	144,240
Blaine	19.47	565,521	19.59	525,491	5.23	152,067	4.57	130,626
Broadwater	23.88	289,461	11.72	123,241	0.00	0	6.51	78,906
Carbon	20.73	561,123	13.18	302,077	4.38	117,138	3.47	94,875
Carter	20.00	107,575	18.00	89,802	4.00	20,917	1.00	5,229
Cascade	27.03	2,290,291	18.98	551,374	4.32	366,070	12.00	1,022,918
Chouteau	22.27	591,122	15.55	370,150	4.99	129,767	3.51	91,256
Custer	28.87	468,623	18.00	158,387	2.14	34,544	10.61	171,248
Daniels	35.24	238,583	15.71	89,001	5.00	33,876	3.16	21,428
Dawson	33.30	760,389	15.00	242,582	5.00	115,067	4.70	109,471
Deer Lodge	157.05	1,351,962	0.00	0	0.00	0	12.00	103,644
Fallon	19.72	993,103	23.67	1,152,116	1.76	88,378	1.44	73,103
Fergus	25.00	532,154	15.00	235,322	4.00	84,364	7.83	172,139
Flathead	28.54	2,501,011	14.50	883,890	4.00	349,281	12.00	1,047,842
Gallatin	21.38	1,466,261	13.80	518,133	3.12	211,308	4.74	318,036
Garfield	29.00	169,345	18.00	101,456	4.00	23,764	1.00	5,940
Glacier	17.16	519,449	15.00	388,016	1.10	33,528	2.99	92,270
Golden Valley	22.25	114,749	18.00	85,768	2.05	11,146	1.13	5,398
Granite	27.00	197,148	18.00	114,713	2.00	14,169	9.00	66,081
Hill	23.74	907,029	18.55	528,715	4.00	152,394	9.17	349,768
Jefferson	19.34	427,293	8.48	200,673	2.61	56,630	4.44	97,625
Judith Basin	29.80	266,684	21.73	170,876	4.82	42,857	2.33	20,921
Lake	26.87	772,837	16.75	393,485	4.36	125,396	12.00	347,733
Lewis & Clark	21.15	1,354,938	15.00	429,252	2.99	198,021	12.00	783,068
Liberty	23.69	308,164	20.29	245,470	6.06	78,142	0.00	0
Lincoln	10.56	362,991	0.00	0	0.00	0	12.00	409,646
Madison	27.00	501,092	10.51	195,055	2.33	43,242	4.36	80,917
McCone	31.78	271,772	21.14	159,966	5.92	49,393	2.06	17,494
Meagher	27.00	213,825	17.89	127,599	4.00	31,684	3.38	26,777
Mineral	27.00	219,896	0.00	0	0.00	0	12.00	97,732
Missoula	39.86	4,664,240	13.83	966,648	4.00	468,100	12.45	1,456,018
Musselshell	41.29	452,932	21.21	198,107	0.00	0	11.08	120,052
Park	23.96	518,948	11.64	162,324	3.64	78,866	12.65	274,128
Petroleum	27.00	82,872	7.06	16,700	6.04	14,038	2.35	5,538
Phillips	14.50	525,955	7.00	251,229	0.00	12,051	1.50	54,409
Pondera	28.00	481,979	18.00	242,520	5.50	91,465	7.72	131,186
Powder River	42.51	616,891	13.63	188,055	0.00	0	0.00	0
Powell	25.70	321,636	15.00	148,840	2.50	31,288	12.00	150,180
Prairie	32.39	147,311	19.00	73,260	6.89	29,191	5.3	23,442
Ravalli	23.56	685,075	12.33	287,052	4.19	123,564	12.00	348,948
Richland	13.30	649,141	15.00	730,952	2.49	124,346	3.10	163,390
Roosevelt	19.70	746,925	15.00	519,956	3.00	115,231	5.60	211,708
Rosebud	1.88	422,244	2.61	627,198	0.38	91,477	1.08	236,943
Sanders	29.00	670,927	9.00	192,466	4.50	105,501	4.50	104,990
Sheridan	23.35	716,070	12.00	374,520	3.55	106,499	2.70	81,241
Silver Bow	66.25	3,128,718	10.57	492,319	3.43	162,418	12.00	566,004
Stillwater	27.00	519,362	23.00	386,648	6.40	121,402	2.70	53,594
Sweet Grass	35.07	272,259	18.00	105,510	3.57	27,479	6.13	45,798
Teton	29.96	481,372	18.47	250,415	5.58	90,234	3.81	64,113
Toole	19.87	518,868	10.94	261,314	2.53	66,588	0.00	3,943
Treasure	37.07	182,083	19.52	91,969	2.00	11,246	1.11	5,776
Valley	21.24	632,142	15.00	386,904	5.75	171,958	4.36	132,475
Wheatland	27.00	199,368	18.00	117,199	4.00	29,536	7.74	56,938
Wibaux	26.71	287,293	15.00	154,973	4.00	43,087	1.87	20,082
Yellowstone	25.00	5,270,790	15.23	3,207,783	2.62	552,378	11.38	2,400,925
TOTAL		\$45,092,603		\$20,016,432		\$ 5,406,074		\$12,833,823

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	26.50	\$ 384,366	13.00	\$ 154,761	5.00	\$ 73,007	7.50	\$ 114,141
Big Horn	31.84	843,440	11.47	273,571	2.60	67,085	1.12	31,046
Blaine	19.47	264,387	15.82	183,415	6.00	80,837	4.57	60,158
Broadwater	28.02	338,736	13.26	260,942	2.26	26,639	4.14	51,099
Carbon	21.54	353,090	14.92	188,654	4.86	79,405	4.74	76,738
Carter	20.00	110,489	18.00	95,023	4.00	22,098	1.00	5,524
Cascade	25.00	2,244,079	19.19	559,539	4.00	359,028	12.00	1,010,259
Chouteau	17.60	443,328	18.17	404,112	4.93	122,327	3.18	79,337
Custer	32.36	477,073	19.68	160,307	2.30	34,023	10.00	149,630
Daniels	31.69	205,406	18.34	96,238	7.24	45,434	2.36	15,559
Dawson	33.50	622,804	20.00	242,997	5.00	92,996	5.55	102,076
Deer Lodge	148.24	1,282,900	0.00	0	0.00	0	12.00	103,513
Fallon	4.39	74,984	7.05	100,248	1.15	16,484	1.54	21,273
Fergus	26.25	539,012	15.00	227,795	4.00	82,770	7.63	158,550
Flathead	28.25	2,579,461	15.00	977,784	4.00	364,975	12.00	1,094,925
Gallatin	22.40	1,600,013	13.80	552,785	2.96	212,783	4.26	307,381
Garfield	30.00	157,196	20.00	98,366	4.00	21,043	2.00	9,893
Glacier	13.00	252,746	9.10	143,423	0.56	11,363	1.99	39,168
Golden Valley	23.14	119,121	18.00	86,709	2.30	11,780	1.76	8,852
Granite	27.00	198,470	18.00	113,879	2.00	14,702	5.00	38,322
Hill	23.74	704,705	18.55	379,096	6.38	185,151	5.46	168,771
Jefferson	16.87	375,387	8.08	343,673	5.07	107,590	2.63	60,847
Judith Basin	32.01	278,665	22.21	181,837	3.90	35,324	0.71	8,107
Lake	26.44	759,213	16.41	387,963	3.59	104,029	1.91	52,372
Lewis & Clark	23.88	1,565,675	15.00	445,431	3.06	201,798	12.00	792,513
Liberty	24.46	230,497	21.53	185,112	6.88	64,620	0.02	182
Lincoln	9.37	306,378	0.00	0	0.00	0	12.00	388,200
Madison	24.00	458,958	13.51	253,874	2.33	44,279	2.64	51,814
McCone	34.64	266,922	23.23	161,678	6.48	49,904	2.25	17,333
Meagher	27.00	216,572	17.89	129,663	4.00	32,085	5.28	41,597
Mineral	27.00	216,133	0.00	0	0.09	684	12.00	96,059
Missoula	39.86	4,635,618	13.83	875,366	4.00	465,190	12.45	1,451,035
Musselshell	26.36	192,951	15.65	84,966	0.00	0	5.27	41,240
Park	23.80	546,931	11.64	169,842	3.64	83,620	12.00	276,418
Petroleum	37.00	63,585	30.00	50,075	4.00	7,215	2.20	3,862
Phillips	14.50	341,120	13.25	268,604	6.00	130,744	4.00	89,765
Pondera	29.30	427,163	18.00	206,325	5.50	80,447	7.72	112,919
Powder River	0.00	0	22.53	132,682	0.00	0	0.00	0
Powell	27.00	336,639	15.00	149,584	2.50	31,250	12.00	149,999
Prairie	31.13	133,046	20.33	75,127	5.09	22,510	4.88	20,962
Ravalli	23.90	715,943	12.58	302,504	4.82	143,011	0.00	0
Richland	20.70	433,621	20.00	356,836	10.00	196,071	3.29	72,279
Roosevelt	25.35	641,954	15.00	333,712	3.00	77,440	5.93	152,348
Rosebud	2.42	430,833	2.24	395,580	0.28	49,819	0.58	104,988
Sanders	29.00	714,264	9.00	1,154,320	5.65	138,405	5.25	128,815
Sheridan	17.27	205,274	5.09	64,072	0.58	8,824	4.90	55,503
Silver Bow	63.28	3,020,715	11.65	549,457	3.39	161,546	12.00	571,512
Stillwater	27.00	488,089	21.60	343,090	6.00	108,747	6.50	114,813
Sweet Grass	34.68	267,779	17.92	106,782	3.69	28,449	4.45	34,803
Teton	31.70	478,619	19.70	248,787	4.75	73,144	2.00	32,707
Toole	21.10	368,169	14.94	213,376	3.12	53,598	1.29	20,001
Treasure	41.40	202,844	21.56	100,757	3.72	17,825	0.60	3,112
Valley	20.80	571,907	15.00	352,925	6.00	164,480	4.74	129,700
Wheatland	27.00	203,855	18.00	120,378	4.00	30,201	18.00	130,928
Wibaux	34.49	142,435	23.00	84,263	8.00	32,555	0.61	2,827
Yellowstone	25.99	4,981,220	16.03	1,191,737	2.72	521,355	11.83	2,267,334
TOTAL		\$39,014,780		\$15,320,023		\$5,190,686		\$11,123,109

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	\$ 0	1.50	\$ 22,612	0.00	\$ 0	1.95	\$ 29,396
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	0.89	25,719	1.85	53,740	1.27	36,566
Broadwater	0.00	0	1.22	14,805	0.87	10,606	2.16	26,226
Carbon	0.00	0	0.67	17,972	0.00	0	0.95	26,332
Carter	0.00	0	1.00	5,229	0.50	2,615	0.25	13,073
Cascade	0.00	0	1.50	127,865	0.00	0	1.22	106,313
Chouteau	0.00	0	1.50	39,507	3.58	94,341	1.38	36,715
Custer	0.00	0	1.60	25,844	0.93	15,013	3.03	48,901
Daniels	4.45	30,639	1.40	9,547	4.70	31,868	2.33	15,927
Dawson	2.10	48,869	1.50	34,520	2.92	67,146	0.00	0
Deer Lodge	0.00	0	0.00	0	0.00	0	0.00	0
Fallon	0.00	0	1.47	75,052	1.00	50,632	0.00	0
Fergus	0.00	0	1.21	26,889	0.75	13,035	2.82	59,832
Flathead	0.00	802	0.75	65,490	5.00	436,601	0.95	83,041
Gallatin	0.00	0	1.30	88,824	1.50	56,402	0.87	62,963
Garfield	2.00	11,882	1.50	8,911	2.00	11,367	2.00	12,618
Glacier	0.00	0	0.00	0	3.72	107,838	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	2.06	10,392
Granite	0.00	0	0.25	1,832	0.00	0	3.50	25,520
Hill	0.00	0	1.37	51,955	0.00	0	0.00	0
Jefferson	4.50	100,056	0.57	13,258	3.68	80,083	0.95	21,533
Judith Basin	0.00	0	0.00	0	3.16	28,170	2.27	21,474
Lake	0.00	0	0.66	18,381	0.76	22,407	1.77	51,043
Lewis & Clark	9.27	604,921	1.50	97,883	4.50	292,094	1.52	97,995
Liberty	0.00	0	0.00	0	2.57	33,467	0.00	0
Lincoln	0.00	0	1.24	42,615	3.17	109,353	1.01	34,478
Madison	2.20	40,830	1.50	27,838	0.85	15,775	0.00	0
McCone	1.76	14,302	0.59	5,392	1.75	14,991	2.65	22,446
Meagher	0.00	0	0.00	0	1.35	10,547	0.00	0
Mineral	2.67	21,784	1.34	10,986	3.14	25,697	3.11	25,418
Missoula	0.23	32,109	1.48	173,197	4.37	511,399	1.30	152,133
Musselshell	0.00	18,703	0.00	206	0.00	0	0.00	0
Park	1.46	31,633	1.35	29,250	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	3.50	8,289	0.00	0
Phillips	0.00	0	1.00	36,273	0.00	0	0.00	0
Pondera	0.00	0	0.04	679	2.00	33,986	2.07	35,176
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	0.50	6,177	0.00	0	2.20	27,533
Prairie	0.00	0	1.50	6,810	2.97	13,554	3.37	15,960
Ravalli	0.00	0	1.50	43,618	0.46	13,622	1.92	55,996
Richland	0.00	0	0.70	34,414	0.24	11,804	1.06	52,213
Roosevelt	0.00	0	0.71	26,840	2.42	91,528	1.54	58,828
Rosebud	0.00	0	0.21	57,711	0.35	83,198	0.00	0
Sanders	3.50	80,757	1.30	30,248	0.55	12,814	2.00	45,261
Sheridan	0.00	0	1.50	45,919	1.73	53,158	0.00	0
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	1.66	29,063	1.46	28,966
Sweet Grass	0.80	6,247	1.50	11,600	2.04	12,017	3.23	25,058
Teton	0.67	20,739	0.00	0	1.72	29,330	2.17	36,110
Toole	6.37	173,078	1.50	40,869	0.84	22,567	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.40	7,112
Valley	1.24	37,736	1.49	44,563	2.36	70,590	1.70	51,157
Wheatland	0.00	0	2.00	14,232	0.00	0	0.00	0
Wibaux	0.00	0	1.23	13,159	0.00	0	3.28	35,166
Yellowstone	0.97	204,506	1.07	225,590	3.24	682,541	0.62	130,715
TOTAL		\$1,479,593		\$1,697,538		\$3,263,248		\$1,625,586

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	Bond Interest and Sinking		County Fair		Library		Agricultural Extension Service	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	0.00	\$ 0	1.25	\$ 18,509	0.00	\$ 0	1.95	\$ 28,216
Big Horn	0.00	0	0.00	0	0.00	0	0.00	0
Blaine	0.00	0	1.50	19,812	1.85	25,163	1.22	16,345
Broadwater	0.00	0	0.65	8,104	0.66	8,057	1.01	12,694
Carbon	0.00	0	1.06	17,067	0.00	0	1.84	29,439
Carter	0.00	0	1.50	8,081	1.00	5,318	2.50	13,811
Cascade	0.00	0	1.50	134,017	0.00	25,761	1.56	137,624
Chouteau	6.55	167,029	1.50	37,192	3.70	91,562	1.55	38,179
Custer	0.00	0	1.66	24,628	1.00	14,792	3.26	48,220
Daniels	4.30	27,709	1.49	9,532	4.96	31,750	2.48	15,865
Dawson	0.00	0	1.50	27,899	3.30	60,863	0.00	0
Deer Lodge	0.00	0	0.00	0	5.00	40,761	0.00	0
Fallon	0.00	0	1.50	20,756	2.68	35,548	0.00	0
Fergus	0.00	0	1.21	25,038	0.77	15,867	2.86	59,047
Flathead	0.00	0	0.75	68,433	5.00	456,219	0.75	69,668
Gallatin	0.00	0	1.30	93,130	0.00	0	1.03	73,053
Garfield	0.00	1,258	1.50	7,891	2.00	10,522	2.50	12,838
Glacier	0.00	0	0.00	0	1.85	37,652	0.00	0
Golden Valley	0.00	0	0.00	0	0.00	0	1.66	8,717
Granite	0.00	0	0.27	1,977	0.00	0	2.80	20,857
Hill	0.00	0	2.00	58,321	0.00	0	0.00	0
Jefferson	6.42	138,189	0.76	16,420	3.92	85,898	0.54	12,556
Judith Basin	0.00	0	0.00	0	3.35	29,211	2.44	21,240
Lake	0.00	0	0.81	23,165	0.71	20,349	2.07	58,998
Lewis & Clark	10.21	670,362	1.50	99,064	5.00	328,121	1.51	99,766
Liberty	0.00	0	0.00	0	3.32	31,058	0.00	0
Lincoln	0.00	0	1.15	37,449	3.04	98,700	1.14	36,523
Madison	2.20	41,808	1.50	28,506	0.85	16,153	0.00	0
McCone	0.00	0	0.83	6,199	2.22	16,777	2.93	22,534
Meagher	0.00	0	0.00	0	2.48	19,444	0.00	0
Mineral	1.89	15,445	1.50	11,943	3.07	24,603	3.31	26,415
Missoula	0.00	0	1.48	172,120	4.37	508,220	1.30	151,187
Musselshell	0.00	0	0.00	0	0.00	0	4.24	24,713
Park	1.46	33,540	1.35	31,013	0.00	0	0.00	0
Petroleum	0.00	0	0.00	0	3.00	5,299	0.00	0
Phillips	0.00	0	1.25	28,973	0.00	0	0.00	0
Pondera	0.00	0	0.08	1,127	2.00	29,254	2.27	32,987
Powder River	0.00	0	0.00	0	0.00	0	0.00	0
Powell	0.00	0	1.00	12,169	0.00	0	2.20	27,500
Prairie	0.00	0	1.50	6,382	3.64	15,169	4.86	19,971
Ravalli	0.00	0	1.50	44,986	0.45	13,520	1.46	44,913
Richland	0.00	0	1.11	23,207	0.26	5,695	1.20	26,122
Roosevelt	0.00	0	0.70	18,091	3.13	79,236	1.29	33,849
Rosebud	0.00	0	0.43	76,525	0.31	55,050	0.00	0
Sanders	3.00	74,217	1.30	32,019	0.55	13,546	2.00	49,260
Sheridan	0.00	0	0.10	2,141	2.68	30,533	0.00	0
Silver Bow	0.00	0	0.00	0	0.00	0	0.00	0
Stillwater	0.00	0	0.00	0	2.00	35,914	3.20	56,616
Sweet Grass	0.79	6,100	1.49	11,503	2.19	13,016	3.81	29,249
Teton	0.00	0	0.00	0	2.00	29,974	0.00	0
Toole	0.00	0	1.50	26,354	1.26	21,270	0.00	0
Treasure	0.00	0	0.00	0	0.00	0	1.82	8,848
Valley	1.42	38,769	1.50	41,189	2.85	77,642	1.78	48,788
Wheatland	0.00	0	1.00	8,035	0.00	0	0.00	0
Wibaux	0.00	0	0.92	3,913	0.00	0	1.75	7,650
Yellowstone	1.01	193,558	1.05	201,938	3.19	613,383	0.64	122,713
TOTAL		\$1,407,984		\$1,544,818		\$3,076,891		\$1,546,970

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead . . .	0.00	\$ 0	0.00	\$ 0	3.00	\$ 45,224	2.00	\$ 29,386	0.00	\$ 0
Big Horn . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine . . .	0.00	0	0.41	11,847	0.00	0	1.28	37,257	2.85	81,107
Broadwater . . .	0.00	0	0.00	0	0.00	0	0.68	8,085	4.00	48,664
Carbon . . .	0.00	0	0.00	0	0.00	0	0.57	15,153	2.85	76,678
Carter . . .	0.00	0	5.00	26,149	10.00	52,292	2.00	10,458	4.00	20,917
Cascade . . .	0.00	0	0.00	0	0.00	0	0.00	0	6.49	549,889
Chouteau . . .	0.00	0	0.00	0	0.00	0	1.59	41,878	3.36	86,703
Custer . . .	0.00	0	0.00	0	0.00	0	1.40	22,591	5.35	86,361
Daniels . . .	0.13	801	0.00	0	8.00	54,202	2.00	11,345	4.00	27,101
Dawson . . .	0.00	227	0.00	0	0.00	0	2.54	56,917	5.00	115,067
Deer Lodge . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon . . .	0.00	0	0.00	0	24.65	1,238,951	1.11	56,700	0.00	0
Fergus . . .	0.00	0	0.00	0	0.00	0	0.00	0	5.00	106,430
Flathead . . .	1.65	100,825	3.75	307,098	0.00	0	2.00	174,640	6.00	523,921
Gallatin . . .	0.00	0	2.49	169,362	0.00	0	2.00	136,652	6.00	409,902
Garfield . . .	0.00	0	10.00	59,410	0.00	0	1.75	9,844	3.00	17,455
Glacier . . .	0.00	0	0.00	0	10.00	297,256	2.00	58,784	2.97	88,646
Golden Valley . .	0.00	0	0.00	0	0.00	0	0.00	0	4.00	20,462
Granite . . .	0.00	0	5.05	36,492	0.00	0	2.00	14,603	4.00	29,207
Hill . . .	0.49	19,788	1.00	38,098	0.00	0	0.20	7,773	6.95	262,874
Jefferson . . .	0.00	0	0.00	0	0.00	0	0.00	0	5.00	112,678
Judith Basin . .	0.00	0	0.00	0	0.00	0	0.00	0	4.44	39,634
Lake . . .	0.00	0	3.17	90,847	0.00	0	2.01	57,199	5.85	167,533
Lewis & Clark . .	1.91	123,496	4.39	286,473	0.00	0	2.00	130,511	8.65	555,899
Liberty . . .	0.00	0	0.00	0	3.50	45,576	0.00	0	1.70	22,276
Lincoln . . .	0.92	31,406	0.00	0	0.00	0	1.19	40,453	6.00	204,823
Madison . . .	0.22	4,083	0.00	0	0.00	0	2.00	37,118	5.00	92,795
McCone . . .	0.00	0	0.00	0	17.36	148,362	0.00	0	4.72	40,373
Meagher . . .	0.00	0	0.00	0	3.00	23,763	0.44	3,316	4.00	31,684
Mineral . . .	1.23	9,766	0.99	8,245	6.00	48,866	1.44	11,805	4.00	32,578
Missoula . . .	1.60	187,240	0.00	0	0.00	0	0.00	18,886	7.21	843,751
Musselshell . . .	0.00	0	0.00	0	1.51	16,678	0.00	0	5.24	58,795
Park . . .	0.00	0	0.00	0	0.00	0	0.00	459	5.00	107,829
Petroleum . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips . . .	0.00	201	0.00	0	0.00	0	0.00	0	2.00	73,048
Pondera . . .	0.50	7,831	0.00	0	6.50	113,781	0.00	0	3.70	62,874
Powder River . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Powell . . .	1.00	13,321	0.00	0	2.00	25,030	0.50	6,258	6.00	75,492
Prairie . . .	0.00	0	0.00	0	24.71	112,055	0.00	0	4.90	22,705
Ravalli . . .	1.17	33,421	0.00	0	0.00	0	0.30	8,669	5.00	145,396
Richland . . .	0.00	0	0.00	0	0.00	0	1.48	71,481	0.00	0
Roosevelt . . .	0.00	0	0.00	0	0.00	0	0.62	23,447	1.51	58,000
Rosebud . . .	0.00	0	0.00	0	0.12	28,120	0.05	7,920	0.00	0
Sanders . . .	0.00	0	3.40	78,271	0.00	0	0.00	71	0.00	0
Sheridan . . .	0.00	0	0.00	0	0.00	0	0.23	7,045	0.00	0
Silver Bow . . .	0.00	0	0.00	0	0.00	0	2.00	94,334	11.47	534,882
Stillwater . . .	0.00	0	0.00	0	0.00	0	0.00	0	3.83	73,419
Sweet Grass . . .	0.59	4,304	0.50	3,867	5.67	42,961	0.15	1,423	4.00	30,933
Teton . . .	0.00	0	0.00	0	0.00	0	0.30	4,820	3.39	56,720
Toole . . .	0.00	0	0.00	0	8.00	209,977	0.34	8,678	1.66	46,854
Treasure . . .	0.00	0	0.00	0	0.00	0	0.00	0	1.71	8,551
Valley . . .	0.00	0	0.00	0	0.00	0	1.20	36,507	2.83	84,641
Wheatland . . .	0.00	0	1.00	7,229	0.00	0	1.00	7,384	4.00	29,536
Wibaux . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone . . .	0.82	172,882	0.53	110,219	0.00	0	0.00	0	6.00	1,264,989
TOTAL . . .		\$709,592		\$1,233,607		\$2,503,094		\$1,269,850		\$7,430,072

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	Planning		Health and Sanitary		Hospital		Airport		District Court	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead . . .	0.00	\$ 0	0.00	\$ 0	3.00	\$ 43,804	2.00	\$ 28,688	0.00	\$ 0
Big Horn . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Blaine . . .	0.82	10,401	0.00	0	0.00	0	2.00	26,574	2.85	37,216
Broadwater . . .	0.00	0	0.00	0	0.00	0	1.99	23,668	3.83	46,527
Carbon . . .	0.00	0	0.00	0	0.00	0	0.28	4,855	3.49	56,761
Carter . . .	0.00	0	3.00	16,161	24.48	129,272	2.00	11,049	4.00	22,098
Cascade . . .	0.00	7,734	0.00	23,203	0.00	0	0.00	10,313	6.00	538,593
Chouteau . . .	0.00	0	0.00	0	0.00	0	1.59	39,423	1.08	30,168
Custer . . .	0.00	0	0.00	0	0.00	0	1.50	22,195	6.39	93,748
Daniels . . .	0.00	64	0.00	0	9.00	57,352	2.00	12,854	4.00	25,708
Dawson . . .	0.00	0	0.00	0	0.00	0	2.39	44,655	3.30	63,678
Deer Lodge . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fallon . . .	0.00	0	2.68	35,444	1.49	41,952	1.55	21,063	0.00	0
Fergus . . .	0.00	0	0.00	0	0.00	0	0.00	0	5.00	103,462
Flathead . . .	0.00	0	4.15	376,373	0.00	0	2.00	182,488	6.00	547,463
Gallatin . . .	0.00	0	3.15	222,631	0.00	0	0.10	6,705	6.00	429,829
Garfield . . .	0.00	0	31.05	150,109	0.00	0	1.00	5,733	4.00	20,414
Glacier . . .	0.00	0	0.00	0	10.00	190,203	2.00	38,041	1.28	26,573
Golden Valley . .	0.00	0	0.00	0	0.00	0	0.00	0	1.71	9,676
Granite . . .	0.00	0	6.23	45,332	0.00	0	2.00	14,702	4.00	29,403
Hill . . .	1.17	33,373	1.34	39,086	0.00	0	0.17	5,188	6.00	179,845
Jefferson . . .	0.10	2,250	3.81	82,204	0.00	0	0.00	0	3.67	82,957
Judith Basin . .	0.00	0	0.00	0	0.00	0	0.77	5,876	4.39	38,625
Lake . . .	0.00	0	3.82	108,787	0.00	0	0.63	19,804	6.23	178,225
Lewis & Clark . .	1.91	126,142	5.00	327,661	0.00	0	2.00	132,086	8.36	553,331
Liberty . . .	0.00	0	0.00	0	3.50	33,021	0.00	0	2.51	23,394
Lincoln . . .	0.94	30,354	0.00	0	0.00	0	1.32	42,346	6.35	204,464
Madison . . .	0.22	4,181	0.00	0	0.00	0	2.00	38,008	0.41	12,178
McCone . . .	0.00	0	0.00	0	15.98	126,235	0.00	0	5.18	39,878
Meagher . . .	0.00	0	0.00	0	3.00	24,064	1.05	8,180	3.37	27,282
Mineral . . .	1.82	14,330	1.09	8,685	9.00	70,830	1.15	9,323	4.00	32,020
Missoula . . .	1.60	186,076	0.00	0	0.00	0	2.00	232,595	7.21	838,505
Musselshell . . .	0.00	0	0.00	0	5.51	33,584	0.00	0	7.77	50,295
Park . . .	0.00	0	0.00	0	0.00	0	0.00	0	5.00	114,863
Petroleum . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Phillips . . .	0.00	0	0.00	0	0.00	0	0.00	0	2.60	60,125
Pondera . . .	0.00	0	0.00	0	3.54	54,971	0.00	0	5.00	71,732
Powder River . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Powell . . .	0.00	661	0.00	0	2.00	25,000	0.50	6,250	4.00	51,323
Prairie . . .	0.00	0	0.00	0	26.97	113,677	0.00	0	4.76	20,319
Ravalli . . .	1.07	32,335	0.00	0	0.00	0	0.32	9,548	5.00	149,953
Richland . . .	0.00	0	0.00	0	0.00	0	1.48	32,806	0.00	0
Roosevelt . . .	0.00	0	0.00	0	0.00	0	0.56	14,587	2.51	62,594
Rosebud . . .	0.00	0	0.00	0	0.10	17,706	0.00	82	0.00	0
Sanders . . .	0.00	0	3.20	78,946	0.00	0	0.45	10,789	0.00	0
Sheridan . . .	0.00	0	0.00	0	3.00	32,827	0.29	3,334	0.38	7,020
Silver Bow . . .	0.00	0	0.00	0	0.00	0	2.00	95,252	13.74	649,073
Stillwater . . .	0.00	0	0.00	0	0.00	0	0.00	0	3.30	60,030
Sweet Grass . . .	1.96	14,754	0.33	2,593	3.34	26,413	0.20	1,530	4.00	30,874
Teton . . .	0.00	0	0.00	0	4.00	56,326	0.52	7,601	1.50	25,227
Toole . . .	0.00	0	0.00	0	1.17	20,700	2.00	31,711	2.83	47,305
Treasure . . .	0.00	0	0.00	0	0.00	0	0.00	0	1.43	7,136
Valley . . .	0.00	0	0.00	0	0.00	0	0.84	23,544	3.94	106,770
Wheatland . . .	0.00	0	0.80	6,137	0.00	0	1.00	7,550	4.00	30,201
Wibaux . . .	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Yellowstone . . .	0.85	162,938	0.66	125,278	0.00	0	0.00	0	6.24	1,195,926
TOTAL		\$625,593		\$1,648,631		\$1,097,937		\$1,230,993		\$7,032,786

TAXES LEVIED FOR COUNTY PURPOSES - 1989

COUNTY	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.00	\$ 30,149	0.50	\$ 7,537	18.50	\$ 282,693	79.45	\$ 1,295,857
Big Horn	0.00	0	0.00	0	7.74	777,186	41.79	4,174,997
Blaine	1.06	31,094	0.33	9,618	6.51	186,919	65.29	1,847,572
Broadwater	2.00	24,332	1.50	18,178	13.74	167,979	68.26	810,483
Carbon	2.18	58,312	0.00	0	5.03	133,504	54.01	1,403,164
Carter	2.00	10,458	1.00	5,229	11.75	49,676	80.50	419,619
Cascade	1.94	165,372	0.84	72,286	23.42	1,975,679	97.74	7,228,057
Chouteau	1.59	42,565	1.00	26,338	21.42	563,707	81.74	2,114,049
Custer	0.93	15,013	1.07	17,036	10.70	172,972	84.63	1,236,533
Daniels	1.53	10,048	0.00	0	14.56	99,351	102.21	673,717
Dawson	0.82	17,999	1.00	22,629	9.24	208,209	83.12	1,799,092
Deer Lodge	2.00	17,263	0.00	0	1.00	9,378	172.05	1,482,247
Fallon	1.16	58,636	0.00	0	7.46	376,252	83.44	4,162,923
Fergus	1.30	24,548	0.50	11,463	9.33	204,887	72.74	1,471,063
Flathead	1.42	124,169	0.75	65,490	20.88	1,815,161	102.20	8,479,261
Gallatin	1.20	81,111	1.00	68,326	13.40	893,463	72.80	4,480,743
Garfield	0.50	2,970	0.70	4,011	3.50	21,162	78.95	460,135
Glacier	2.00	56,890	1.00	29,726	3.46	101,137	61.40	1,773,540
Golden Valley	1.07	5,568	0.85	4,206	0.75	3,857	52.16	261,546
Granite	2.00	14,603	1.00	7,302	18.66	136,732	92.46	658,402
Hill	1.50	56,857	1.00	38,099	4.77	186,759	72.74	2,597,366
Jefferson	2.24	49,971	0.53	13,007	7.90	177,105	60.24	1,349,912
Judith Basin	2.13	18,891	0.89	6,836	15.32	139,909	86.89	756,252
Lake	2.18	62,657	0.74	21,637	7.71	221,280	84.81	2,352,435
Lewis & Clark	1.60	104,409	1.14	74,391	4.17	268,899	91.79	5,402,250
Liberty	1.54	20,113	1.00	13,022	2.63	33,514	62.98	799,744
Lincoln	0.97	33,341	1.16	39,628	2.27	77,861	40.49	1,386,595
Madison	2.00	37,118	0.00	0	7.75	143,832	65.72	1,219,695
McCone	2.28	19,122	0.00	0	17.28	145,396	109.29	909,009
Meagher	2.00	15,842	0.00	0	8.63	68,479	71.69	553,516
Mineral	1.41	11,475	1.00	8,145	20.27	165,306	85.60	697,699
Missoula	0.68	78,916	0.79	92,450	12.46	1,205,292	100.26	10,850,379
Musselshell	1.17	13,233	0.00	0	13.88	149,018	95.38	1,027,724
Park	1.64	35,534	0.53	11,484	4.63	100,316	66.50	1,350,771
Petroleum	2.00	4,527	0.00	0	0.25	603	48.20	112,567
Phillips	1.00	36,273	0.70	23,985	1.18	42,440	28.88	1,055,864
Pondera	2.00	33,986	1.00	16,993	13.95	231,143	90.98	1,483,599
Powder River	0.00	0	0.00	0	3.77	54,386	59.91	859,332
Powell	1.60	20,024	1.70	21,275	8.50	106,740	79.20	953,794
Prairie	2.00	9,068	0.00	998	5.11	24,779	108.14	479,133
Ravalli	1.12	31,912	0.84	24,645	10.51	306,085	74.90	2,108,003
Richland	0.96	46,013	0.39	18,742	0.94	47,469	39.66	1,949,965
Roosevelt	0.94	36,106	0.71	26,602	0.26	9,447	52.01	1,924,618
Rosebud	0.28	64,459	0.13	31,325	0.15	35,570	7.23	1,686,165
Sanders	0.00	1,178	1.75	40,397	3.05	70,941	62.55	1,433,717
Sheridan	1.58	48,550	1.00	31,089	4.10	122,998	51.74	1,587,089
Silver Bow	0.84	40,285	1.38	65,091	15.58	731,164	123.52	5,815,215
Stillwater	1.60	31,014	0.00	0	7.20	135,599	74.85	1,379,067
Sweet Grass	2.64	20,138	0.05	391	9.18	65,415	93.10	675,400
Teton	2.00	32,131	0.55	9,467	5.66	92,571	74.28	1,168,022
Toole	2.00	53,213	1.50	39,537	2.05	57,773	57.60	1,503,259
Treasure	2.00	9,827	0.00	0	6.39	31,369	71.20	347,933
Valley	1.50	44,879	0.00	0	0.00	0	58.67	1,693,552
Wheatland	2.00	14,382	0.00	0	17.12	127,717	83.86	603,521
Wibaux	1.98	21,153	0.44	4,721	8.33	87,980	62.84	667,614
Yellowstone	0.55	115,958	0.56	118,066	7.85	1,682,703	76.44	16,140,045
TOTAL		\$2,063,656		\$1,161,293		\$15,327,762		\$123,113,821

TAXES LEVIED FOR COUNTY PURPOSES - 1990

COUNTY	Weed Control		Senior Citizens		Other		Total County Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	1.00	\$ 15,630	0.50	\$ 7,301	18.75	\$ 270,176	80.45	\$ 1,138,600
Big Horn	0.00	0	0.00	0	15.45	402,613	62.48	1,617,754
Blaine	1.06	14,709	0.00	0	9.00	118,767	66.14	857,784
Broadwater	1.40	17,232	0.95	11,670	14.12	171,291	72.29	976,661
Carbon	3.21	51,818	0.00	0	3.20	54,173	59.14	912,000
Carter	2.00	11,049	1.00	5,524	10.50	58,831	94.98	514,330
Cascade	2.00	178,380	0.94	83,468	22.18	1,988,054	94.37	7,300,073
Chouteau	1.98	48,513	1.00	24,795	13.04	321,418	75.87	1,847,383
Custer	1.39	20,088	1.15	17,012	12.53	184,101	93.22	1,245,815
Daniels	1.91	12,089	0.00	0	18.59	117,502	108.36	673,063
Dawson	0.75	14,044	1.36	24,808	9.81	184,529	86.46	1,481,348
Deer Lodge	2.00	17,252	0.00	0	1.00	8,626	168.24	1,453,052
Fallon	2.74	36,514	0.00	0	1.47	25,084	28.23	429,350
Fergus	1.19	24,991	0.00	0	10.19	209,657	74.10	1,446,187
Flathead	1.42	129,749	0.00	0	21.62	1,972,508	100.94	8,820,046
Gallatin	1.20	85,966	0.00	0	15.30	1,101,112	71.50	4,685,387
Garfield	0.50	2,630	1.00	5,072	5.00	25,361	104.55	528,325
Glacier	2.00	38,041	1.00	19,020	2.06	41,027	44.84	837,257
Golden Valley	1.68	8,446	0.59	3,142	0.97	4,926	51.81	261,369
Granite	2.00	14,702	1.00	7,351	22.16	161,520	92.46	661,216
Hill	1.60	47,323	1.00	29,688	5.31	156,567	72.71	1,987,113
Jefferson	1.62	36,673	0.67	14,520	8.07	172,356	62.23	1,531,521
Judith Basin	1.01	10,166	0.25	2,935	17.53	151,455	88.57	763,441
Lake	2.54	72,528	0.70	20,004	19.11	549,131	84.96	2,354,569
Lewis & Clark	1.63	107,524	1.83	117,970	7.90	506,126	100.79	6,073,571
Liberty	2.33	21,703	1.00	9,435	20.85	190,239	86.40	789,260
Lincoln	2.00	61,880	1.00	32,350	3.66	115,033	41.97	1,353,677
Madison	2.00	38,008	0.00	0	7.75	147,279	59.41	1,135,045
McCone	2.68	20,446	0.00	0	19.87	154,041	116.29	881,946
Meagher	6.00	46,538	0.00	0	4.62	38,651	74.69	584,073
Mineral	1.34	10,755	1.00	8,005	21.53	171,836	89.79	717,066
Missoula	0.68	79,082	0.00	0	11.48	1,335,095	100.26	10,930,089
Musselshell	2.00	12,795	0.00	0	22.66	146,756	89.46	587,299
Park	1.64	37,675	0.53	12,175	4.63	106,363	65.69	1,412,440
Petroleum	2.00	3,496	0.00	0	0.25	437	78.45	133,968
Phillips	1.00	23,526	0.70	16,468	1.18	27,760	44.48	987,085
Pondera	2.00	29,254	1.00	14,627	14.20	207,970	90.61	1,268,774
Powder River	0.00	0	0.00	0	104.00	606,358	126.53	739,041
Powell	1.60	20,000	2.00	24,801	6.50	82,573	76.30	917,749
Prairie	2.00	8,509	0.00	0	6.64	27,526	111.80	463,198
Ravalli	1.15	34,416	0.84	25,192	24.25	723,010	77.34	2,239,331
Richland	1.29	27,470	0.91	18,399	1.56	32,466	61.80	1,224,972
Roosevelt	1.79	44,338	0.97	24,468	0.38	9,545	60.61	1,492,163
Rosebud	0.20	35,851	0.15	26,394	0.75	132,792	7.46	1,325,620
Sanders	0.00	0	0.25	6,157	5.69	139,397	65.34	2,540,136
Sheridan	1.50	17,516	1.00	11,640	0.00	0	36.79	438,685
Silver Bow	0.88	41,817	1.41	67,082	13.38	642,379	121.73	5,798,833
Stillwater	2.00	35,872	0.00	0	3.83	71,622	75.43	1,314,793
Sweet Grass	2.71	20,896	0.03	236	9.26	64,898	90.85	659,876
Teton	2.53	37,687	0.00	0	21.93	314,962	90.63	1,305,033
Tooie	2.00	35,138	0.00	0	21.44	366,855	72.65	1,204,477
Treasure	2.00	9,862	0.00	0	5.88	29,149	78.41	379,534
Valley	1.17	32,570	0.00	0	0.00	0	60.04	1,588,282
Wheatland	1.00	8,035	0.00	0	8.50	68,357	83.30	613,678
Wibaux	2.03	8,473	3.44	13,739	3.39	15,233	77.63	311,089
Yellowstone	0.57	109,266	0.58	111,187	8.08	1,549,508	79.44	13,347,340
TOTAL		\$1,928,928		\$816,636		\$16,475,001		\$109,081,768

TAXES LEVIED FOR SCHOOL PURPOSES - 1989

COUNTY	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	119.11	\$ 1,762,457	77.55	\$ 1,143,860	196.66	\$ 2,906,317
Big Horn	40.74	4,144,116	36.48	3,709,800	77.22	7,853,916
Blaine	71.97	2,078,127	51.87	1,501,732	123.84	3,579,859
Broadwater	70.54	859,118	54.35	661,596	124.89	1,520,714
Carbon	77.84	2,104,734	57.64	1,563,850	135.49	3,668,584
Carter	78.59	405,699	40.05	212,107	118.64	617,806
Cascade	153.72	13,043,940	103.09	8,750,358	256.82	21,794,298
Chouteau	87.94	2,322,326	76.05	2,000,895	163.99	4,323,221
Custer	127.96	2,091,156	139.17	2,244,981	267.13	4,336,137
Daniels	117.03	793,929	110.03	747,969	227.06	1,541,898
Dawson	95.90	2,202,752	123.72	2,697,302	219.63	4,900,054
Deer Lodge	132.11	1,137,658	97.80	843,435	229.91	1,981,093
Fallon	54.08	2,768,108	41.18	2,107,542	95.27	4,875,650
Fergus	109.29	2,280,342	101.93	2,206,874	211.21	4,487,216
Flathead	115.67	10,152,186	103.56	9,000,494	219.23	19,152,680
Gallatin	118.97	8,138,592	79.78	5,459,796	198.75	13,598,388
Garfield	53.17	313,547	52.87	311,640	106.04	625,187
Glacier	113.36	3,335,943	78.30	2,297,927	191.66	5,633,870
Golden Valley	82.34	421,447	55.46	286,185	137.80	707,632
Granite	110.92	812,685	62.64	461,029	173.56	1,273,714
Hill	121.43	4,635,689	69.82	2,656,546	191.25	7,292,235
Jefferson	108.79	2,458,947	66.59	1,529,442	175.38	3,988,389
Judith Basin	87.44	791,604	76.16	714,488	163.61	1,506,092
Lake	111.51	3,194,847	55.34	1,600,384	166.85	4,795,231
Lewis & Clark	154.51	10,071,032	100.59	6,553,991	255.10	16,625,023
Liberty	62.08	810,713	64.25	836,422	126.33	1,647,135
Lincoln	107.60	3,704,877	84.08	2,875,134	191.67	6,580,011
Madison	80.39	1,493,277	63.34	1,183,790	143.73	2,677,067
McCone	86.25	729,436	76.52	641,767	162.77	1,371,203
Meagher	64.23	510,395	49.53	391,594	113.76	901,989
Mineral	140.76	1,144,531	88.79	721,847	229.55	1,866,378
Missoula	131.93	15,418,216	90.67	10,619,602	222.60	26,037,818
Musselshell	60.14	682,743	51.93	590,821	112.07	1,273,564
Park	96.31	2,065,029	69.01	1,481,874	165.33	3,546,903
Petroleum	89.57	215,895	70.27	168,743	159.84	384,638
Phillips	64.13	2,305,763	54.94	2,009,746	119.06	4,315,509
Pondera	94.32	1,599,268	70.10	1,179,018	164.42	2,778,286
Powder River	61.89	914,818	56.95	832,365	118.84	1,747,183
Powell	138.21	1,720,515	64.89	822,392	203.10	2,542,907
Prairie	60.38	275,004	58.17	265,227	118.55	540,231
Ravalli	95.62	2,757,426	62.18	1,799,559	157.80	4,556,985
Richland	83.12	4,045,578	57.27	2,782,759	140.39	6,828,337
Roosevelt	86.43	3,291,643	67.54	2,563,876	153.97	5,855,519
Rosebud	48.84	11,126,484	29.91	6,662,909	78.75	17,789,393
Sanders	97.67	2,274,964	59.25	1,332,542	156.92	3,607,506
Sheridan	68.94	2,148,411	58.11	1,809,640	127.06	3,958,051
Silver Bow	180.64	8,551,373	117.31	5,491,890	297.95	14,043,263
Stillwater	83.04	1,598,536	70.27	1,348,672	153.31	2,947,208
Sweet Grass	85.99	661,073	98.45	755,368	184.44	1,416,441
Teton	86.49	1,391,469	65.61	1,063,233	152.10	2,454,702
Toole	70.01	1,871,512	57.43	1,550,065	127.45	3,421,577
Treasure	83.62	413,550	55.19	273,323	138.81	686,873
Valley	101.64	3,042,547	76.39	2,270,212	178.03	5,312,759
Wheatland	62.04	464,743	67.70	503,359	129.74	968,102
Wibaux	63.12	678,638	39.32	424,029	102.44	1,102,667
Yellowstone	116.52	24,548,979	71.67	15,141,639	188.20	39,690,618
TOTAL		\$184,778,387		\$131,657,640		\$316,436,027

TAXES LEVIED FOR SCHOOL PURPOSES - 1990

COUNTY	Elementary		High School		Total Average School Taxes	
	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	55.89	\$ 1,411,457	63.10	\$ 961,216	158.99	\$ 2,372,673
Big Horn	70.96	1,899,309	49.54	1,346,754	120.51	3,246,063
Blaine	96.60	1,291,974	68.54	915,995	165.14	2,207,970
Broadwater	57.02	696,956	45.98	561,467	103.00	1,258,422
Carbon	100.03	1,635,977	70.50	1,160,755	170.54	2,796,732
Carter	67.04	371,061	48.59	264,240	115.63	635,302
Cascade	107.52	9,855,741	82.76	7,500,139	190.28	17,355,880
Chouteau	81.10	2,026,385	65.15	1,632,672	146.25	3,659,058
Custer	84.20	1,312,635	119.92	1,809,933	204.12	3,122,568
Daniels	104.32	677,141	95.30	620,458	199.61	1,297,599
Dawson	80.59	1,516,310	113.17	2,105,757	193.77	3,622,067
Deer Lodge	113.83	990,367	48.19	439,297	162.02	1,429,664
Fallon	54.61	755,486	37.99	529,896	92.60	1,285,382
Fergus	90.73	1,895,205	90.93	1,925,840	181.66	3,821,045
Flathead	108.65	10,003,275	84.87	7,865,445	193.51	17,868,719
Gallatin	106.21	7,672,257	71.24	5,149,546	177.45	12,821,803
Garfield	58.94	307,284	49.68	263,364	108.62	570,648
Glacier	59.19	1,196,693	58.00	1,130,026	117.19	2,326,718
Golden Valley	79.63	411,044	55.10	283,815	134.73	694,859
Granite	107.76	792,570	56.14	416,038	163.90	1,208,608
Hill	90.84	2,756,084	53.77	1,623,154	144.61	4,379,238
Jefferson	102.23	3,581,434	72.76	2,452,712	174.99	6,034,146
Judith Basin	76.14	682,235	62.67	566,151	138.81	1,248,387
Lake	93.86	2,716,823	55.99	1,605,150	149.86	4,321,973
Lewis & Clark	123.56	8,323,680	76.37	5,144,361	199.93	13,468,041
Liberty	56.11	534,128	61.16	578,333	117.26	1,112,462
Lincoln	100.39	3,273,602	76.05	2,479,322	176.44	5,752,924
Madison	72.87	1,391,265	60.84	1,161,186	133.71	2,552,451
McCone	75.05	597,920	62.88	506,149	137.93	1,104,069
Meagher	62.82	510,431	47.90	384,861	110.72	895,293
Mineral	123.46	995,695	87.43	699,379	210.89	1,695,074
Missoula	114.53	13,472,577	85.57	10,005,707	200.10	23,478,284
Musselshell	94.81	611,793	66.25	436,211	161.06	1,048,004
Park	85.90	1,983,023	67.14	1,543,971	153.03	3,526,994
Petroleum	91.58	159,864	75.59	131,552	167.17	291,416
Phillips	72.15	1,673,728	58.44	1,385,903	130.59	3,059,631
Pondera	92.14	1,349,453	68.57	1,003,792	160.71	2,353,245
Powder River	93.39	565,335	31.81	199,165	125.19	764,500
Powell	102.44	1,296,591	69.65	867,473	172.09	2,164,063
Prairie	64.13	271,081	44.65	196,381	108.78	467,463
Ravalli	100.89	3,010,948	62.83	1,879,627	163.72	4,890,575
Richland	110.64	2,416,808	62.81	1,370,252	173.45	3,787,060
Roosevelt	98.23	2,513,348	62.95	1,631,634	161.18	4,144,983
Rosebud	45.71	8,189,084	30.85	5,530,727	76.56	13,719,811
Sanders	84.02	2,081,167	52.28	1,296,396	136.30	3,377,562
Sheridan	89.40	1,038,381	47.11	531,065	136.51	1,569,446
Silver Bow	109.49	5,324,122	81.31	3,919,682	190.80	9,243,805
Stillwater	84.81	1,535,078	74.49	1,345,408	159.29	2,880,486
Sweet Grass	89.71	691,483	83.10	645,425	172.81	1,336,908
Teton	96.26	1,442,986	72.25	1,087,199	168.51	2,530,185
Toole	75.01	1,309,463	56.76	996,264	131.77	2,305,727
Treasure	84.10	414,564	58.11	285,668	142.21	700,232
Valley	109.46	2,990,123	86.20	2,347,166	195.66	5,337,290
Wheatland	70.34	528,734	66.71	503,709	137.06	1,032,444
Wibaux	56.23	236,522	43.92	192,546	100.15	419,068
Yellowstone	107.27	20,745,296	69.72	13,427,151	176.98	34,172,447
TOTAL		\$147,933,976		\$106,833,489		\$254,767,465

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1989

COUNTY	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	282.11	\$ 31,411	\$ 469,836	\$ 4,793,868
Big Horn	125.01	0	247,762	12,880,520
Blaine	195.12	0	494,957	6,096,667
Broadwater	199.15	36,829	399,174	2,840,195
Carbon	195.50	106,367	608,185	5,947,349
Carter	205.14	663	96,161	1,165,625
Cascade	360.56	253,777	3,170,897	32,958,487
Chouteau	251.73	34,106	815,495	7,444,899
Custer	357.76	1,402	344,349	6,014,569
Daniels	335.27	842	80,210	2,337,319
Dawson	308.75	19,845	596,438	7,453,508
Deer Lodge	407.96	321,604	158,743	3,995,509
Fallon	184.71	179,691	69,359	9,595,684
Fergus	289.95	53,919	310,153	6,450,068
Flathead	327.43	716,491	2,664,601	31,536,953
Gallatin	277.55	386,965	1,171,152	20,047,205
Garfield	190.99	0	160,965	1,281,933
Glacier	259.06	264	170,181	7,756,215
Golden Valley	195.96	83	29,411	1,029,365
Granite	272.02	43,127	99,958	2,119,012
Hill	269.99	97,897	477,931	10,694,020
Jefferson	241.62	98,261	175,260	5,747,116
Judith Basin	256.50	24,635	10,716	2,351,374
Lake	257.66	234,426	2,014,998	9,570,244
Lewis & Clark	352.89	283,270	1,044,431	23,746,508
Liberty	195.31	5,736	245,242	2,753,766
Lincoln	238.16	179,268	462,474	8,813,171
Madison	215.45	63,872	577,138	4,649,125
McCone	278.06	152	353,109	2,684,778
McPherson	191.45	14,746	106,819	1,624,596
Mineral	321.15	50,767	52,183	2,715,893
Missoula	328.86	1,544,078	1,638,316	40,772,741
Musselshell	213.45	273	100,246	2,471,075
Park	237.83	88,042	446,917	5,562,632
Petroleum	214.04	0	3,749	515,413
Phillips	153.94	0	423,656	6,012,666
Pondera	261.40	40,966	143,637	4,548,446
Powder River	184.75	14,502	55,866	2,765,016
Powell	288.30	91,387	15,334	3,678,512
Prairie	232.69	1,136	355,280	1,402,983
Ravalli	238.70	250,407	745,983	7,835,852
Richland	186.05	7,188	1,088,744	10,173,976
Roosevelt	211.98	7,909	188,972	8,207,481
Rosebud	91.98	19,649	1,371,177	22,240,476
Sanders	225.47	198,811	574,467	5,954,289
Sheridan	184.80	88,307	59,978	5,880,685
Silver Bow	427.47	1,382,695	2,379,906	23,904,081
Stillwater	234.16	94,131	201,566	4,736,946
Sweet Grass	283.54	2,583	9,747	2,150,570
Teton	232.38	904	1,182,954	4,902,973
Toole	191.05	0	75,060	5,163,373
Treasure	216.01	0	50,930	1,115,217
Valley	242.70	1,723	467,120	7,654,536
Wheatland	219.60	424	65,128	1,681,479
Wibaux	171.28	23,920	24,341	1,883,612
Yellowstone	270.64	979,657	874,873	59,245,674
TOTAL		\$8,079,108	\$30,222,235	\$489,556,245

TOTAL AVERAGE TAX AND SPECIAL DISTRICT TAXES - 1990

COUNTY	Total Average Levy for State County and Schools	Fire Districts (Incl. Forest Fire Protection)	Miscellaneous Districts	Total Taxes Levied for all purposes except Cities & Towns
Beaverhead	285.44	\$ 33,610	\$ 580,019	\$ 4,755,413
Big Horn	228.99	0	279,101	6,305,150
Blaine	277.29	0	463,217	4,117,204
Broadwater	221.29	23,812	576,590	3,380,436
Carbon	275.68	77,518	587,610	5,094,196
Carter	256.61	666	95,759	1,483,698
Cascade	330.65	411,945	884,602	29,856,095
Chouteau	268.12	22,503	603,384	7,213,406
Custer	343.34	1,374	446,531	5,448,733
Daniels	353.97	983	74,263	2,321,957
Dawson	326.23	18,873	547,574	6,471,303
Deer Lodge	376.26	317,320	151,973	3,729,851
Fallon	166.83	13,546	53,009	2,381,829
Fergus	301.76	53,876	297,461	6,437,123
Flathead	340.46	889,133	3,237,994	34,784,257
Gallatin	294.95	398,112	1,241,517	22,258,599
Garfield	259.17	0	27,712	1,343,525
Glacier	208.03	268	126,720	4,113,183
Golden Valley	232.54	83	13,807	1,192,746
Granite	302.36	42,878	133,390	2,368,540
Hill	263.32	82,848	491,936	8,234,744
Jefferson	283.22	204,637	228,047	8,945,662
Judith Basin	273.38	23,900	11,368	2,405,053
Lake	280.81	254,572	2,119,548	10,321,372
Lewis & Clark	346.72	291,535	1,133,297	23,836,995
Liberty	249.66	4,991	189,486	2,516,043
Lincoln	264.41	188,420	572,349	9,245,937
Madison	239.12	108,155	358,657	4,990,252
McCone	300.22	143	163,693	2,462,746
Meagher	231.41	11,257	131,238	1,974,945
Mineral	346.68	51,950	692,499	3,508,624
Missoula	346.36	1,443,392	1,590,520	42,493,841
Musselshell	296.52	272	10,882	1,920,512
Park	264.72	92,667	476,453	6,519,327
Petroleum	291.62	0	4,305	505,732
Phillips	221.07	0	388,353	5,447,849
Pondera	297.32	34,387	160,130	4,446,229
Powder River	297.72	7,257	50,266	1,823,920
Powell	294.39	94,976	97,135	3,822,462
Prairie	266.58	1,062	337,225	1,445,701
Ravalli	287.06	250,701	721,369	9,383,557
Richland	281.25	0	0	5,895,373
Roosevelt	267.79	7,809	181,761	6,926,239
Rosebud	130.01	17,184	1,393,945	24,594,951
Sanders	247.64	224,662	621,155	7,870,285
Sheridan	219.30	40,576	27,158	2,583,408
Silver Bow	358.53	1,374,964	2,403,053	20,917,929
Stillwater	280.72	314,996	16,758	5,330,277
Sweet Grass	309.66	2,569	9,732	2,353,251
Teton	305.14	689	1,177,029	5,658,453
Toole	250.42	71,566	230	4,307,594
Treasure	266.62	0	45,613	1,340,151
Valley	301.70	2,113	464,148	8,602,971
Wheatland	266.36	424	53,064	2,027,520
Wibaux	223.78	10,039	16,465	940,112
Yellowstone	302.42	1,545,979	787,964	58,226,147
TOTAL		\$9,067,190	\$27,549,059	\$468,883,405

TOTAL TAXES LEVIED - 1989

COUNTY	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D.'s	Grand Total of All Taxes for All Purposes
Beaverhead	\$ 266,431	\$ 17,150	\$ 283,581	\$ 5,077,449
Big Horn	256,306	250,248	506,554	13,387,074
Blaine	307,941	387,630	695,571	6,792,238
Broadwater	116,165	7,604	123,769	2,963,964
Carbon	418,159	116,810	534,969	6,482,318
Carter	30,811	0	30,811	1,196,436
Cascade	5,343,671	479,708	5,823,379	38,781,866
Chouteau	255,131	145,342	400,473	7,845,372
Custer	902,174	615,425	1,517,599	7,532,168
Daniels	128,573	30,347	158,920	2,496,239
Dawson	752,330	513,833	1,266,163	8,719,671
Deer Lodge	56,867	385,347	442,214	4,437,723
Fallon	191,560	33,841	225,401	9,821,085
Fergus	750,342	144,377	894,719	7,344,787
Flathead	2,722,442	1,468,217	4,190,659	35,727,612
Gallatin	3,600,376	49,576	3,649,952	23,697,157
Garfield	16,755	3,195	19,950	1,301,883
Glacier	293,553	197,040	490,593	8,246,808
Golden Valley	20,391	0	20,391	1,049,756
Granite	88,593	9,603	98,196	2,217,208
Hill	1,039,775	1,046,645	2,086,420	12,780,440
Jefferson	138,566	0	138,566	5,885,682
Judith Basin	39,379	4,156	43,535	2,394,909
Lake	466,548	168,102	634,650	10,204,894
Lewis & Clark	3,142,751	1,040,639	4,183,390	27,929,898
Liberty	63,165	83,066	146,231	2,899,997
Lincoln	325,101	0	325,101	9,138,272
Madison	148,669	119,034	267,703	4,916,828
McCone	97,178	585	97,763	2,782,541
Meagher	69,941	1,419	71,360	1,695,956
Mineral	82,315	0	82,315	2,798,208
Missoula	6,451,566	1,157,472	7,609,038	48,381,779
Musselshell	127,381	210,882	338,263	2,809,338
Park	980,063	425,273	1,405,336	6,967,968
Petroleum	7,133	0	7,133	522,546
Phillips	325,597	367,963	693,560	6,706,226
Pondera	272,077	304,462	576,539	5,124,985
Powder River	89,582	0	89,582	2,854,598
Powell	174,311	44,449	218,760	3,897,272
Prairie	58,511	17,166	75,677	1,478,660
Ravalli	539,310	111,440	650,750	8,486,602
Richland	557,367	546,155	1,103,522	11,277,498
Roosevelt	322,677	297,581	620,258	8,827,739
Rosebud	230,041	171,333	401,374	22,641,850
Sanders	258,321	5,349	263,670	6,217,959
Sheridan	298,425	71,685	370,110	6,250,795
Silver Bow	12,196	1,009,383	1,021,579	24,925,660
Stillwater	228,462	50,909	279,371	5,016,317
Sweet Grass	157,454	1,123	158,577	2,309,147
Teton	201,063	156,515	357,578	5,260,551
Toole	314,308	51,306	365,614	5,528,987
Treasure	26,774	0	26,774	1,141,991
Valley	563,269	7,691	570,960	8,225,496
Wheatland	74,205	1,150	75,355	1,756,834
Wibaux	47,469	14,051	61,520	1,945,132
Yellowstone	10,705,435	13,552,765	24,258,200	83,503,874
TOTAL	\$45,154,956	\$25,895,042	\$71,049,998	\$560,606,243

TOTAL TAXES LEVIED - 1990

COUNTY	Cities and Towns Amount Levied	Special Improvement Districts Amount Levied	Total Amount Levied for Cities, Towns and S.I.D.'s	Grand Total of All Taxes for All Purposes
Beaverhead	\$ 316,009	\$ 45,184	\$ 361,193	\$ 5,116,606
Big Horn	251,311	273,735	525,046	6,830,196
Blaine	299,428	358,698	658,126	4,775,331
Broadwater	117,297	7,605	124,901	3,505,338
Carbon	410,614	115,313	525,927	5,620,123
Carter	29,645	0	29,645	1,513,344
Cascade	5,618,028	4,708,979	10,327,007	40,183,102
Chouteau	243,835	156,758	400,593	7,613,999
Custer	894,795	632,216	1,527,011	6,975,744
Daniels	118,609	5,676	124,285	2,446,242
Dawson	778,859	161,487	940,346	7,411,650
Deer Lodge	53,377	426,540	479,917	4,209,768
Fallon	189,916	31,533	221,449	2,603,278
Fergus	742,669	131,054	873,723	7,310,846
Flathead	2,733,299	1,527,498	4,260,797	39,045,054
Gallatin	3,679,268	0	3,679,268	25,937,867
Garfield	15,625	97,932	113,557	1,457,081
Glacier	323,461	191,546	515,007	4,628,189
Golden Valley	17,806	0	17,806	1,210,552
Granite	97,893	10,663	108,556	2,477,096
Hill	1,005,695	1,073,261	2,078,957	10,313,701
Jefferson	281,263	0	281,263	9,226,925
Judith Basin	38,252	2,997	41,249	2,446,302
Lake	443,732	138,620	582,352	10,903,724
Lewis & Clark	3,001,208	0	3,001,208	26,838,203
Liberty	55,652	76,830	132,482	2,648,525
Lincoln	325,310	0	325,310	9,571,247
Madison	162,992	151,857	314,849	5,305,101
McCone	87,461	0	87,461	2,550,207
Meagher	66,192	2,497	68,690	2,043,634
Mineral	79,906	0	79,906	3,588,530
Missoula	6,909,299	975,141	7,884,440	50,378,282
Musselshell	123,133	205,364	328,496	2,249,008
Park	981,404	8,966	990,371	7,509,697
Petroleum	7,150	0	7,150	512,882
Phillips	286,049	345,149	631,198	6,079,047
Pondera	275,073	295,495	570,568	5,016,797
Powder River	60,144	43,551	103,695	1,927,615
Powell	170,862	39,996	210,858	4,033,320
Prairie	58,158	17,166	75,324	1,521,024
Ravalli	584,150	107,422	691,573	10,075,129
Richland	501,211	1,352,078	1,853,289	7,748,662
Roosevelt	312,576	305,173	617,749	7,543,988
Rosebud	222,257	165,535	387,792	24,982,742
Sanders	266,278	6,887	273,165	8,143,450
Sheridan	309,178	67,794	376,972	2,960,380
Silver Bow	12,306	947,540	959,846	21,877,775
Stillwater	217,646	43,460	261,106	5,591,383
Sweet Grass	148,112	1,080	149,192	2,502,443
Teton	209,750	164,860	374,610	6,033,062
Toole	318,258	51,473	369,731	4,677,324
Treasure	23,942	0	23,942	1,364,093
Valley	550,791	15,833	566,624	9,169,595
Wheatland	85,980	1,150	87,130	2,114,650
Wibaux	50,563	13,991	64,555	1,004,667
Yellowstone	9,748,921	12,839,289	22,588,210	80,814,357
TOTAL	\$44,912,599	\$28,342,873	\$73,255,472	\$542,138,877

IX. OTHER SERVICES

Abandoned Property

Under Montana's Unclaimed Property Act, any intangible and certain tangible property, unclaimed by its owner for at least 5 years, must be turned over to the Department of Revenue. Montana is considered a "custodial state" and holds such property on behalf of the owners of lost or abandoned property.

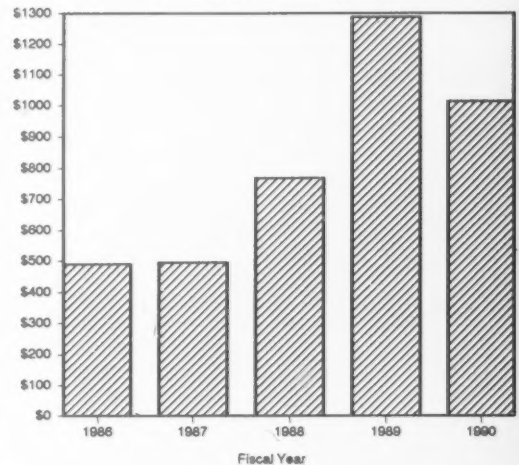
The Department maintains records on all abandoned property reported in Montana. Reports filed by holders of abandoned property (banks and insurance companies for instance) may be examined by the public.

All collections over \$25,000 (the amount allocated to the agency refund account) are transferred to the Public School Non-Expendable Trust Fund. Interest income earned by the Trust is distributed to the state's school districts on the basis of student enrollment.

The refund period for items valued at over \$10 is unlimited. Interest and dividends earned on the property are non-refundable.

In January 1990 the Department, by contract, became affiliated with Unclaimed Property Clearinghouse of Boston, Massachusetts. For the six month period in FY 90 this association produced \$11,000 in collections. The in house field program audited 17 companies for a total assessment of \$52,000.

Abandoned Property Net Collections
(Collections in Thousands of Dollars)



Abandoned Property Net Collections

FY 86	FY 87	FY 88	FY 89	FY 90
\$ 490,341	\$ 494,857	\$ 769,008	\$ 1,287,309	\$ 1,014,730

Child Support Enforcement

The Department of Revenue's Child Support Enforcement Program under Title IV-D of the Social Security Act is responsible for enforcing child support obligations. In the case of families receiving public assistance through local welfare agencies, the program recovers taxpayer money for the county, state and federal governments. The program will also accept applications from non-welfare recipients and collect support. Other specific program responsibilities include paternity establishment, locating absent parents, identifying unreported child support, and formalizing support obligations. Recent federal legislation continues to place an increased burden on state programs in terms of mandatory procedures and dramatically larger case numbers.

This function was transferred to the Department of Social and Rehabilitation Services on July 1, 1989.

Montana Child Support Enforcement Collections

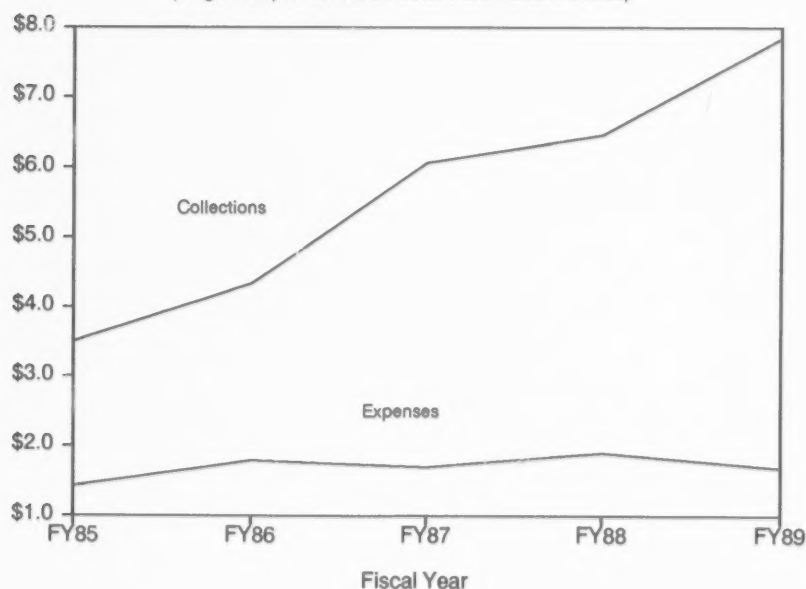
	FY 87	FY88	FY89
AFDC* Collections	\$ 3,776,262	\$ 3,805,907	\$ 4,095,687
NAFDC** Collections	2,286,933	2,655,470	3,747,072
Total Collections	6,063,195	6,461,377	7,842,759
Total Administrative Costs	1,702,669	1,896,801	1,684,324
Total Effectiveness Ratio	\$ 3.56	\$ 3.41	\$ 4.66

* Aid to families with dependent children (public assistance).

** Non-AFDC to families with children (non-public assistance).

Montana Child Support Enforcement

(Program Expenses and Collections in Millions of Dollars)



	FY 85	FY 86	FY 87	FY 88	FY 89
Collections	\$3,501,231	\$4,341,187	\$6,063,195	\$6,461,388	\$ 7,842,759
Expenses	\$1,425,733	\$1,792,308	\$1,702,669	\$1,896,801	\$ 1,684,324

Welfare Fraud, Medicaid Fraud and Liquor

The Investigations Program was established in 1973. It is funded through federal, liquor revolving, and General Fund sources. Welfare and Medicaid fraud investigations receive either a 50% or 75% federal match, depending on the type of fraud. Liquor investigation activities are designed to protect the public health, welfare, and safety and assure \$17 million in liquor system net profit and taxes. The Video Gaming function and 8 of 20 FTE's were transferred to the Department of Justice at the end of FY 1989. During FY1990, the Program filled 6 vacancies, including the Program Manager's twice. Fiscal Year 1990, therefore, was a rebuilding year for the Program, which was fully staffed but had higher than usual training needs at the start of FY 1991.

During FY 1989, the Video Gaming function completed 2,644 regulatory inspections and 45 background investigations; it opened 240 special investigations and closed 182; and it issued 450 warnings and 17 citations.

During FY 1991, the Program will focus on those Welfare Fraud cases that involve the largest amounts of fraud, multiple instances of fraud, and cases involving high profile issues to encourage the highest level of media coverage and compliance enhancing impact. Routine recovery cases will be processed through the administrative actions of the Department of Social and Rehabilitative Services.

I. Number and Type of Investigations Initiated, Completed or Closed by the Investigations Program.**Liquor Area**

	FY89	FY90
Inspections Completed	293	52
Backgrounds Checked	1160	1166
Special Investigations Opened	77	62
Special Investigations Closed	57	30
License Investigations Opened	481	525
License Investigations Closed	531	548
Warnings Issued	93	29
Violations Issued	37	30
Local Law Enforcement Assistance	17	4
Total Actions Taken	2,746	2,446

Welfare/ Medicaid Fraud Area

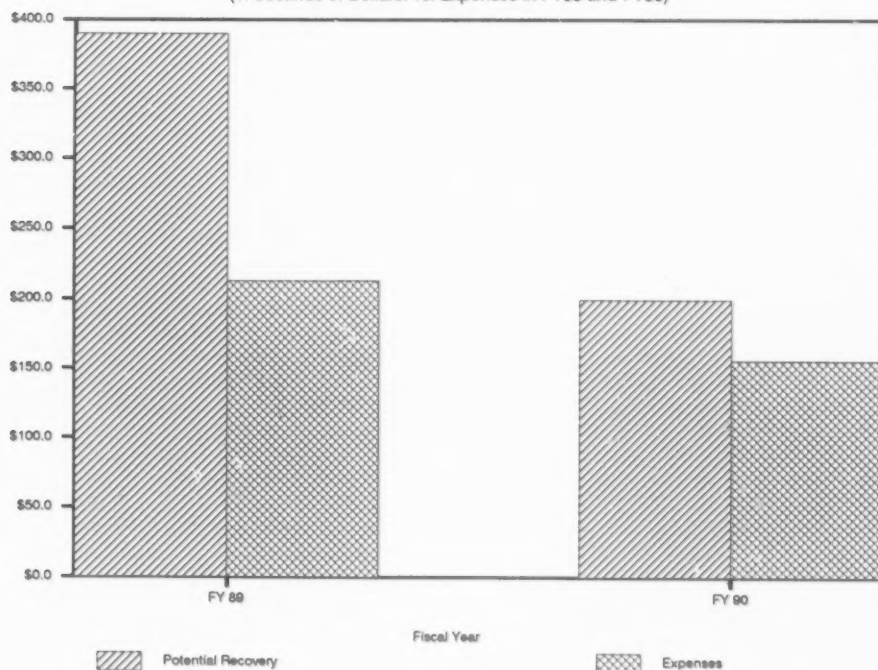
	FY 89	FY90
Welfare Fraud Cases Opened	169	109
Welfare Fraud Cases Closed	203	375
Medicaid Fraud Cases Opened	2	0
Medicaid Fraud Cases Closed	0	1
Total Actions Taken	374	485

II. Potential Welfare Fraud Collections and Actual Expenses

	FY87	FY88	FY89	FY90
Collections				
Potential dollar loss of fraud investigated and referred for prosecution	\$ 222,640	\$ 254,516	\$ 390,015	\$ 199,107
Court ordered restitution/Actual collections derived from referrals	\$ 128,774	\$ 107,766	\$ 252,986	\$ 172,152
Estimated food stamp savings from automatic disqualifications	\$ 17,280	\$ 12,960	\$ 33,480	\$ 23,166
Total	\$ 368,694	\$ 375,242	\$ 676,481	\$ 394,425
Welfare Fraud Criminal Convictions				
	32	24	62	43
Program Expenses				
Federal & State	\$ 189,822	\$ 206,165	\$ 212,328	\$ 155,067

Fraud Investigations Potential Recovery

(Thousands of Dollars: vs. Expenses in FY89 and FY90)



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